

2017

Annual Report of the Municipal Officers Westport Island, Maine July 1, 2016 to June 30, 2017

Westport Island (Me.). Municipal Officers

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>



Part of the [Public Affairs, Public Policy and Public Administration Commons](#)

Repository Citation

Westport Island (Me.). Municipal Officers, "Annual Report of the Municipal Officers Westport Island, Maine July 1, 2016 to June 30, 2017" (2017). *Maine Town Documents*. 7010.
<https://digitalcommons.library.umaine.edu/towndocs/7010>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

Annual Report
of the Municipal Officers
Westport Island, Maine

July 1, 2016 to June 30, 2017



*Thank you for your service
Fire Chief Robert "Bob" Mooney*

*Westport Volunteer Fire Department Member (1992-2006)
Westport Volunteer Fire Department Chief (2006-2018)*

2017 Annual Report
of the
Municipal Officers
TOWN OF
WESTPORT ISLAND,
MAINE



www.westportisland.us

Fiscal year July 01, 2016 through June 30, 2017
With committee reports through 2018

Dedication

We dedicate this year's Annual Report to Westport Volunteer Fire Department's (WVFD's) just retired Chief, Robert "Bob" Mooney.

Bob Mooney was the sixth chief to lead the WVFD since its inception in 1955. He succeeded other dedicated civic volunteers who shared his belief in the importance of an on-island safety net for our residents: Paul Hodgdon (1955-1968); Herbert Cromwell (1968-1975); Lewellan Delano (1975-1986); Alan Anderson (1986-1998); and Rusty Robertson (1998-2005). Dedication and service to others marks the service of all these men.

Bob first joined the fire department as a member in 1992. When he married Libby in 1997, he succeeded in making the WVFD a "family affair"-- they joined as both husband and wife and as co-workers on the WVFD. Bob became chief after Rusty Robertson retired in 2005. On retiring after 25 years of service to WVFD, Bob has met his goal of leaving the department better than he found it. During his tenure, the department:

- Obtained an "Assistance to Firefighters" grant to install a vehicle exhaust system in the firehouse and an air compressor to keep the vehicles air brakes pressurized and inflated;
- Computerized its recordkeeping and reporting systems;
- Purchased a compressed air foam-capable fire truck in 2012, increasing the efficiency and range of the WVFD's firefighting equipment capabilities;
- Oversaw an "Assistance to Firefighters" grant that helped the fire department purchase safety-rated turnout gear, a washer to clean and maintain contaminated gear, and an air fill station to fill firefighters' self-contained breathing apparatus;
- Oversaw a federal hazard mitigation grant to purchase a 50KW generator capable of running the entire fire station during power outages as well as meeting public service goals of operating a warming shelter during power outages to serve residents with a warm space, electricity for charging electronic devices, a hot shower, a kitchen for preparing or heating food, and water;
- Brought the department into compliance with Bureau of Labor standards requirements, thus avoiding expensive penalties;
- Initiated the "green reflective house-numbering signs" initiative to make homes easier to find in an emergency; and
- Managed the process of making the department a federally approved 501(c)(3) non-profit.

Heading up the island's only public safety service is a time-consuming job. The demands on time include citizen's calls for service, traffic control, training, station maintenance, recruitment, supervising volunteers, managing bottle redemptions, organizing fundraising events and you name it...

So we thank you Bob Mooney for your time and dedication, and we thank your family for so generously supporting your service.



Office Hours and Meeting Days

Meetings are held at the Town Office Building
(unless otherwise posted)

Selectmen, Assessors and Overseers of the Poor

Every Monday at 7.00 pm, (every other week in the summer months) unless otherwise posted.

Planning Board

Second Wednesday of each month at 7:00 p.m.

Shellfish Committee

Second Tuesday of each month at 6:00 p.m.

History Committee

Third Tuesday of each month at 6:30 p.m. (May-September meetings at the Town Hall)

Conservation Commission

Third Wednesday of each month at 4:00 p.m.

Comprehensive Planning Committee

Fourth Thursday of each month at 6:00 p.m.

RSU 12 School Board, Board of Appeals, Cable Contract Negotiating Committee, Cemetery Committee, Harbor Committee, Road Committee, Town Hall Committee, and Wright Property Committee - **As posted (See the town website for more details on all committees at: <http://westportisland.us/board-committee>)**

TOWN OFFICE HOURS: Tuesdays: 11:00 a.m. to 6:00 p.m.
Thursday: 9:00 a.m. to 2:00 p.m.

Town Office Staff:

TAX COLLECTOR & TREASURER, Martha Hayward, 882-8477, ext. 1
email: treasurer@westportisland.us

MUNICIPAL AGENT & EXCISE TAX COLLECTOR Dedee Greenleaf-Hodgdon, 882-8477, ext. 2
email: municipalagent@westportisland.us

TOWN CLERK & REGISTRAR, Gaye Wagner, 882-8477, ext. 3 (Deputy Clerk eff. 07/01/18)
DEPUTY TOWN CLERK, Julie Casson (Town Clerk eff. 07/01/18)
email: townclerk@westportisland.us

SELECTMEN, George D. Richardson, Jr., First Selectman, 882-8477, ext. 4
email: selectmen@westportisland.us

Westport Island Town Office
6 Fowles Point Road
Westport Island, Maine 04578
Phone: (207) 882-8477
Fax: (207) 882-8347
Website: www.westportisland.us

INDEX TO THE WESTPORT ISLAND ANNUAL REPORT

| | | |
|-----------------------------------|--|--------|
| | Dates to Remember | 5 |
| | Town Officials | 6 |
| | Town Boards & Committees | 7-8 |
| TOWN OFFICIALS' REPORTS | Selectmen's Letter | 9 |
| | Selectmen's Financial Report | 10 |
| | Assessors' Report | 11-12 |
| | Tax Collector's Report | 13-27 |
| | Delinquent Taxpayers | 28 |
| | Treasurer's Report | 29 |
| | Municipal Agent's Report | 29 |
| | Town Clerk's Report | 30 |
| | Code Enforcement Officer's Report | 31 |
| | Tree Warden's Report | 31 |
| | E-911 Officer's Report | 31 |
| | Local Plumbing Inspector's Report | 32 |
| | Local Health Officer's Report | 33 |
| | Animal Control Officer's Report | 34 |
| | Road Commissioner's Report | 34 |
| | Harbor Master's Report | 35 |
| | Emergency Management Report | 36 |
| | Auditor's Report (FYE 2017) | 37-72 |
| COMMITTEE REPORTS | Cemetery Committee | 73 |
| | Town Hall Committee | 73 |
| | History Committee | 74 |
| | Conservation Commission | 75 |
| | Comprehensive Planning Committee | 76 |
| | Cable Contract Negotiating Committee | 76 |
| | Planning Board | 77 |
| | Board of Appeals | 77 |
| | Shellfish Committee | 78 |
| | Road Committee | 78 |
| | Wright Landing Property Committee | 79 |
| | Horticulture Committee Report | 79 |
| TOWN & COMMUNITY SERVICES REPORTS | Westport Volunteer Fire Department, 501(c)(3) | 80 |
| | Helping Hands, 501(c)(3) | 81 |
| | Westport Community Association, 501(c)(3) | 82 |
| | RSU #12 Superintendent's Message | 83 |
| | Lincoln Academy Report | 84 |
| | LCTV Annual Report | 85 |
| | Kennebec Estuary Land Trust Report | 86 |
| | Midcoast Conservancy Report | 87 |
| ELECTED OFFICIALS | Letter from Governor LePage | 88 |
| | Letter from U.S. Senator Susan Collins | 89 |
| | Letter from U.S. Senator Angus King | 90 |
| | Letter from U.S. Congresswoman Chellie Pingree | 91 |
| | Letter from State Senator Dana Dow | 92 |
| | Letter from State Representative Stephanie Hawke | 93 |
| TOWN RECORD | Warrant and Record of Westport Island | |
| | June 13 & 24, 2017 Town Meeting | 94-105 |

DATES TO REMEMBER

- ❖ Property is assessed each year to the owner of record as of April 1st. Property tax bills are mailed to owners in August. Property Taxes are Due 30 days after they are mailed out.
- ❖ Snowmobile & ATV Registrations Expire: June 30th
- ❖ Boat Registrations Expire: December 31st
- ❖ Hunting & Fishing Licenses Expire: December 31st
- ❖ Shellfish Licenses Expire: April 30th
- ❖ Dog Licenses Expire: December 31st. Yearly license sales begin on October 15, a late fee accrues after January 31st.
- ❖ Annual Town Meeting: one of the two last Saturdays in June beginning at 9:00 a.m. at the Town Hall. Selectmen will post the actual date on the website in March.
- ❖ Annual Municipal Election: A day within the 14-day time period before the Annual Town Meeting in June. The date will be posted on the Town Website in March.
- ❖ School District Budget Meeting & Budget Validation Election – to be determined by the School Board. When possible, the election will be in conjunction with the Municipal Election.
- ❖ The Town Office is closed on the following holidays: New Year's Day, Presidents Day, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day, and Christmas.

REMINDERS FOR CONDUCTING TOWN BUSINESS

WHAT TO BRING WHEN REGISTERING A VEHICLE:

Re-Registration: Your old registration, current insurance card & mileage.

New Registration (Dealer Sale): Proof of sales tax paid (this is usually found on the financing statement), blue title application form, window sticker (if new vehicle), current insurance card & mileage.

New Registration (Private Sale): Bill of Sale, title for vehicles 1995 or newer, insurance card & mileage.

New Registration (Transfer): Same as private sale registration above PLUS registration of the vehicle the plates are being transferred from. This vehicle must no longer be owned by you in order to receive excise tax credit.

WHAT TO BRING WHEN REGISTERING A SNOWMOBILE/ATV/BOAT/CAMPER:

Re-Registration: Old registration.

New Registration (Dealer Sale): Proof of sales tax paid (this is usually found on the financing statement), ME-assigned number on used recreational vehicles.

New Registration (Private Sale): Bill of sale, ME-assigned number and serial number; horsepower and length for boats.

New Registration (Transfer): Same as private sale above PLUS registration of the vehicle the plates are being transferred from.

WHAT TO BRING WHEN LICENSING A DOG:

Current rabies certificate and neutering/spay certificate are needed if not already on file with the Town Clerk. Call the Town Clerk if you need information about low-cost programs for rabies vaccinations or spaying/neutering. Thank you for licensing your dogs.

Town Officials 2016-2017

Selectmen, Assessors, and Overseers of the Poor

| | |
|--|----------|
| George D. Richardson, Jr., <i>Chairman</i> | 882-6270 |
| Gerald A. Bodmer | 882-9244 |
| Ross A. Norton | 882-6242 |

Municipal Agent & Excise Tax Collector

| | |
|-------------------------|-----------------|
| Dedee Greenleaf-Hodgdon | 882-8477 ext. 2 |
|-------------------------|-----------------|

Tax Collector, Treasurer & Administrative Assistant

| | |
|----------------|-----------------|
| Martha Hayward | 882-8477 ext. 1 |
|----------------|-----------------|

Town Clerk & Registrar of Voters

| | |
|-----------------------------------|-----------------|
| Gaye Wagner | 882-8477 ext. 3 |
| Julie Casson, <i>Deputy Clerk</i> | |

RSU 12 School Board:

| | Election Date | Term Ends |
|-----------------|----------------------|------------------|
| Susan Stires | 07/01/2017 | 06/30/2020 |
| Richard DeVries | 07/01/2017 | 06/30/2018 |

Road Commissioner

| | |
|----------------|----------|
| Garry Cromwell | 882-9889 |
|----------------|----------|

Constable/Animal Control Officer

| | |
|----------------------------|----------|
| Amos (Bud) Greenleaf | 882-7139 |
| Gary Webber, <i>Deputy</i> | 751-0084 |

Health Officer

| | |
|--------------|----------|
| Tamara Tyler | 329-9840 |
|--------------|----------|

General Assistance Administrator

| | |
|---------------------------|-----------------|
| George D. Richardson, Jr. | 882-8477 ext. 4 |
|---------------------------|-----------------|

E-911 Coordinator

| | |
|--------------|----------|
| Richard Gray | 882-8477 |
|--------------|----------|

Code Enforcement Officer

| | |
|--------------------------------|----------|
| Gary Richardson | 882-6537 |
| Ronald Stoodley, <i>Deputy</i> | |

Plumbing Inspector

| | |
|-------------------------------|----------|
| Gerald A. Bodmer | 882-9244 |
| Neil Cavanaugh, <i>Deputy</i> | |

Emergency Management & Civil Defense

| | |
|--------------------------------|----------|
| Roger Higgins, <i>Director</i> | 882-6084 |
| Gaye Wagner, <i>Deputy</i> | |

Westport Volunteer Fire Department

| | |
|-----------------------------------|----------|
| Stacey Hutchison, <i>Chief</i> | 837-3944 |
| Jason Abbott, <i>Deputy Chief</i> | |

Harbor Master and Port Warden

| | |
|--------------------------------|-------------------|
| Frank "Bud" Gallagher | 882-6269/522-3123 |
| Daniel Bradford, <i>Deputy</i> | |

Tree Warden

| | |
|---------------|----------|
| Kyle DePietro | 522-0840 |
|---------------|----------|

Town Boards, Committees & Volunteer Non-Profits for 2017-2018

PLANNING BOARD

Ruth Nelson, Chair
Richard Barker
Archie Bonyun
Donald Leis
Jeffery Tarbox
Christopher Malliet, Alternate
Richard Gray, Alternate

BOARD OF APPEALS

Neil Cavanaugh, Chair
E. Davies Allan
Cathy Fuller
Donna Gregory
Ray Amirault, Alternate
Vacancy, Alternate

CEMETERY COMMITTEE

Calvin Cromwell, Co-Chairman
William Cooney, Co-Chairman
William Hopkins
George D. Richardson, III

CONSERVATION COMMISSION

Richard Tucker, Chair
Dennis Dunbar, Treasurer
Daniel Bradford
Donna Curry
Ann Springhorn
Kyle DePietro, Associate
William Hopkins, Associate
Nancy Rider, Associate
April Thibodeau, Associate

SHELLFISH COMMITTEE

Lincoln Richardson, Chairman & Warden
Adam Webber, Vice Chair & Warden
George D. Richardson, III
John Wallace, 1st Alternate

HARBOR COMMITTEE

Chair, Vacant
Dana Faulkingham
Dennis Baker
Ronald Stoodley
Michael Cromwell

TOWN HALL COMMITTEE

William Cooney, Chairman
Emily Adler
Betsy Forrest
William Hopkins
Robert Mongeon
Jeffery Tarbox

AdHOC COMMITTEE FOR WRIGHT HOUSE NON-EASEMENT/EASEMENT PROPERTY

Richard DeVries, Chairman
Alton Andrews
Robert Morris
Kenneth Parsons
John Nelson, In Memoriam

HISTORY COMMITTEE

Jeffery Tarbox, Chair & Treasurer
Mary Coventry, Vice Chair
Gaye Wagner, Secretary
Mary Ellen Barnes
William Cooney
Judith Hughes
Amy Mussman
Sandra Besecker, Associate
Carolyn "Callie" Connor, Associate
Dennis Dunbar, Associate
Joseph Foye, Associate
Dedee Greenleaf-Hodgdon, Associate
Ruth-Laurayne Presby, Associate
George D. Richardson, Jr., Associate
Deborah Williams, Associate

LINCOLN COUNTY REGIONAL PLANNING COMMISSION

George Richardson, Selectmen's Representative
Ross Norton, Selectmen's Alternate
April Thibodeau, Public Representative
Vacant, Public Alternate

HORTICULTURE COMMITTEE

Donna Curry, Chair
Brad Adler
Emily Adler
Elizabeth Lee
Gretchen McNamara
Deborah Williams

WESTPORT ISLAND ROAD COMMITTEE

James Cromwell, Chairman
E. Davies Allan
Garry Cromwell
Roger Higgins
Andrew Bradford

CABLE CONTRACT NEGOTIATING COMMITTEE

Ross Norton, Chair
Joseph Donohue
Noah Feldman
Ralph Jacobs
Jason Kates
Jack Swanton

COMPREHENSIVE PLANNING COMMITTEE

Gerald Bodmer
Richard Barker
Neil Cavanaugh
James Cromwell
Dennis Dunbar
Richard DeVries
Frank "Bud" Gallagher
Joanna Jacobs
Jason Kates
Robert Mooney
Gary Richardson
Ronald Stoodley
Jeffery Tarbox

DOGGETT TRUST COMMITTEE

William Cooney
Calvin Cromwell
Ruth Nelson

TOWN ADMINISTRATOR - LINCOLN COUNTY REGISTRY OF DEEDS

Gerald A. Bodmer

Volunteer 501(c)(3) Non-Profits:

WESTPORT COMMUNITY ASSOCIATION

Bobbie Newberg, Co-President
Art Weber, Co-President
James Hatch, Secretary
Ruth Nelson, Treasurer
Brad Adler
Emily Adler
Richard Barker
Lisa Gross
Christina Hopkins
Laurie Jaramillo
Kim Lynch
John McBee
Drew Porter
Carolyn Schafer

HELPING HANDS (Food pantry, assistance/501(c)3)

Michael Cromwell, President
Linda Davis, Vice President
Althea Cromwell, Treasurer
Donna Gregory, Secretary
Marcia Richardson, Director
Adam Webber, Director



The Westport Community's first pancake breakfast was a success, serving more than 100 hungry residents.

2017 Report of THE WESTPORT ISLAND BOARD OF SELECTMEN

The Selectmen wish to thank our dedicated staff members who work hard on behalf of our citizens. They go beyond what they have to do in their required duties and provide services beyond the hours we pay them. We, as a Board, thank Martha, Tax Collector, Treasurer & Administrative Assistant; Dedee, Municipal Agent & Excise Tax Collector; and Gaye, Town Clerk & Registrar.

In the same vein of thought, we thank the many appointed Town Officials, volunteer committees and non-profits that provide services and time to support the management of this town and its properties. We depend on and sincerely appreciate your involvement. Thank you for your time and dedication.

One of the groups who exemplify this dedication to our town is the Westport Volunteer Fire Department (WVFD). The WVFD is looking to us for ideas and support to help keep volunteers, maintain services and meet the demands of training and equipment maintenance. Supporting the WVFD will require all of us to work together to help our public safety volunteers meet the challenges they face.

This past year's accomplishments include:

- The completion of the Sand & Salt Shed, which we used this past winter;
- An updated town website that is simpler to manage and keep current with information important to our residents;
- The start-up of a Comprehensive Planning Committee that will be taking a look at where we are and how we manage growth and change while keeping the quiet, small town way of life we value.



As we head into the next year, our tax burden for education costs for RSU #12 will likely increase by about \$66,315 – mostly because of an increasing student census.

We extend our sympathies to the loved ones of Westport Islanders that have left us since our last report to you: Cynthia Arsenault; Dorothy Brown; Lloyd Butterfuss; Daryl Grant; Richard Morris; Paul Pendergast; Clifton Rice; Kathleen Schulze; Georgia Sledge; Dr. Murrill Szucs; and Maynard Taylor.

We welcome all new property owners to our island – year round or summer residents. Citizens are encouraged to contact us with questions or problems that we may help with, and we invite all to attend our Selectmen's Meetings on Monday evenings at 7:00 p.m.

Thank you for the opportunity to serve you.

Respectfully submitted,

Selectmen of Westport Island

George D. Richardson, Jr.

Jerry Bodmer

Ross Norton

Selectmen's Report
APPROPRIATIONS BUDGET FOR FYE 6/30/2018
As Approved at the June 13 and 24, 2017 Town Meeting

| ART. NO | DESCRIPTION | RAISE & APPROPRIATE | CARRY OVER | TRANSFERS | TOTAL BUDGET |
|-------------------------------|--------------------------------|------------------------|---------------|------------|-----------------|
| 5 | Squam Creek Loan | 5,870.00 | | | 5,870.00 |
| 6 | Spectrum Contract Review | 1,500.00 | | | 1,500.00 |
| 7 | Sand & Salt Facility Loan | 77,209.00 | | | 77,209.00 |
| 8 | Sand & Salt Paving Article | | | 17,000.00 | 17,000.00 |
| 9 | Salaries | 71,606.00 | | | 71,606.00 |
| 10 | State Payroll Taxes & S.S. | 6,300.00 | | | 6,300.00 |
| 11 | Certified Assessor | 4,921.09 | 3,078.91 | | 8,000.00 |
| 12 | Boards & Committees | 700.00 | 1,400.00 | | 2,100.00 |
| 13 | CAI Digital Tax Maps | 2,900.00 | | | 2,900.00 |
| 14 | Town Hall Operation | 5,000.00 | 2,421.41 | | 7,421.41 |
| 15 | Town Hall Capital Expenses | 2,000.00 | 3,500.00 | | 5,500.00 |
| 16 | History Committee | 500.00 | 524.88 | | 1,024.88 |
| 17 | Committee Insurance | 160.00 | | | 160.00 |
| 18 | Sand & Salt Facility | 5,000.00 | 10,069.00 | | 15,069.00 |
| 19 | Grant Matching Funds | 5,000.00 | 5,000.00 | | 10,000.00 |
| 20 | Ferry Landing Loan | 24,000.00 | | | 24,000.00 |
| 21 | Conservation Commission | | 1,200.00 | | 1,200.00 |
| 22 | Town Office Maint. & Operation | 38,270.08 | 933.92 | | 39,204.00 |
| 23 | Town Office Reserve | 3,700.00 | 2,800.00 | | 6,500.00 |
| 24 | Town Record Preservation | 2,000.00 | | | 2,000.00 |
| 25 | Contingency | 9,904.56 | 95.44 | | 10,000.00 |
| 26 | Legal Fund | 18,500.00 | | | 18,500.00 |
| 27 | Wiscasset Transfer Station | 77,378.00 | | | 77,378.00 |
| 28 | Snow Removal | | | 120,700.00 | 120,700.00 |
| 29 | Road Maintenance | 100,000.00 | | | 100,000.00 |
| 30 | Paving | | 28,812.60 | 46,187.40 | 75,000.00 |
| 31 | Emergency Road Maintenance | 4,450.00 | 5,550.00 | | 10,000.00 |
| 32 | Fire Department | 28,000.00 | | | 28,000.00 |
| 33 | Fire Truck Loan | 28,201.76 | | | 28,201.76 |
| 34 | Emergency Medical Training | | 1,000.00 | | 1,000.00 |
| 35 | Fire Department Insurance | 6,015.00 | | | 6,015.00 |
| 36 | Support of the Poor | 1,363.00 | 637.00 | | 2,000.00 |
| 37 | Service Organizations | 2,771.00 | | | 2,771.00 |
| 38 | Lincoln County Animal Shelter | 718.00 | | | 708.00 |
| 39 | Wiscasset Community Center | 4,308.00 | | | 4,308.00 |
| 40 | Wiscasset Ambulance Service | 3,000.00 | | | 3,000.00 |
| 41 | Wiscasset Public Library | 4,720.00 | | | 4,720.00 |
| 42 | Wright Landing Permits | | | 1,000.00 | 1,000.00 |
| Total | | 545,965.49 | 67,023.16 | 184,887.40 | 797,866.05 |
| Educational Assessment | | 652,952.00 | | | 652,952.00 |
| County Tax | | 283,427.06 | | | 283,427.06 |
| Overlay | | 7,552.59 | | | 7,552.59 |
| TOTALS | | 1,489,897.14 | 67,023.16 | 184,887.40 | 1,741,797.70 |

ASSESSOR'S REPORT FOR FYE JUNE 30, 2017

Assessment for Commitment

| | | | |
|---|-----------|--------------|---------------------|
| Municipal Appropriations | \$ | 594,766.32 | |
| County Tax | | 286,908.64 | |
| Town Education | | 719,101.22 | |
| Overlay | | 28,758.15 | |
| | | <hr/> | |
| Total Appropriation | \$ | | 1,629,534.33 |
| Less Allowable Deductions | | | |
| Homestead Reimbursement | | (-12,420.00) | |
| State Revenue Sharing | | (-14,733.04) | |
| Other Revenue | | - | |
| | | <hr/> | |
| | | | <hr/> (-27,153.04) |
| Assessment for Commitment | \$ | | 1,629,534.33 |
| Net Appropriation for Commitment | \$ | | 1,629,534.33 |

Assessed Valuation

| | | | |
|--|-----------|-----------------------|-----------------------|
| Real Estate | | 227,682,433.00 | |
| Exemptions & Exempt Property: | | | |
| Homestead Exemptions | | (3,450,000.00) | |
| Veterans' Exemptions | | (216,000.00) | |
| Exempted Real Estate | | (2,639,477.00) | |
| | | <hr/> | |
| | \$ | | 221,376,956.00 |
| Personal Property, Machinery and Business Equipment | \$ | 1,180,288.00 | |
| Exempted Personal Property | | - | |
| | | <hr/> | |
| | | | <hr/> 1,180,288.00 |
| Total Taxable Valuation | \$ | | 222,557,244.00 |

Taxes

| | | | |
|--------------------|-----------|--------------|---------------------|
| Real Estate Tax | \$ | 1,593,883.24 | |
| Personal Property | | 8,498.08 | |
| | | <hr/> | |
| Total Taxes | \$ | | 1,602,381.32 |

EXEMPTIONS

Total Real Estate

Veterans' Exemptions

34 Exemptions @ \$6,000.00

204,000.00

Exempt Property

| Property | Map/Lot | |
|----------------------------------|--------------------|------------|
| Jewett/Schweppe Cemetery | Map 001, Lot 16 | 0.00 |
| Richardson Cemetery | Map 001, Lot 26 | 4,287.00 |
| North End Church | Map 006, Lot 82 | 59,746.00 |
| Webber Family Cemetery | Map 003, Lot 06.01 | 0.00 |
| Westport Community Assoc. Church | Map 004, Lot 5 | 159,907.00 |
| Ferry Landing | Map 006, Lot 78 | 433,700.00 |
| Flag Pole Site | Map 007, Lot 74 | 714.00 |
| Adjacent to Clough Point | Map 007, Lot 64 | 72,000.00 |
| Clough Point | Map 007, Lot 60 | 536,682.00 |
| Westport Island Fire Department | Map 005, Lot 36 | 200,347.00 |
| Bridge Hill Parkway | Map 007, Lot 5 | 27,111.00 |
| Town Hall | Map 004, Lot 4 | 301,342.00 |
| Ferry Landing | Map 006, Lot 77.01 | 451,539.00 |
| Town Office Building | Map 005, Lot 32.06 | 232,011.00 |
| Tax Acquired: | Map 005, Lot 54 | 62,716.00 |
| | Map 007, Lot 39A | 101,662.00 |

Total Exemptions

2,643,764.00

Rate of Taxation 0.0072 (\$7.20 per thousand) based on valuation of 122%

Respectfully submitted,

Board of Assessors

George D. Richardson, Jr., Chairman

Gerald Bodmer

Ross A. Norton

TAX COLLECTOR'S REPORT
2016 - 2017
BASED ON APRIL 1, 2016

| Owner | Map/Lot | Valuation | 2016-2017 Tax |
|--------------------------------|----------------|------------------|----------------------|
| Abbott, Jason C. | 004-12.28B | \$ 279,280 | \$ 2,010.82 |
| Adams, Donald A. | 002-73 | 405,580 | 2,920.18 |
| Adler, Bradford C. | 007-16 | 356,429 | 2,566.29 |
| Adler, David | 002-21 | 324,797 | 2,338.54 |
| Ahlers, Jr., Hendrik Christian | 003-59 | 2,000 | 14.40 |
| Ahlers, Jr., Hendrik Christian | 003-66 | 738,882 | 5,319.95 |
| Ahlers, Jr., Hendrik Christian | 003-60 | 1,000 | 7.20 |
| Alexander, F.E. "Al" | 007-68.07 | 188,526 | 1,357.39 |
| Allan, E. Davies Trust | 004-56 | 1,094,687 | 7,881.75 |
| Amirault, Leigh M. | 002-09.02 | 69,256 | 498.64 |
| Amirault, Leigh M. | 002-08.02 | 756,936 | 5,449.94 |
| Amirault, Leigh M. | 002-09.01 | 54,130 | 389.74 |
| Amirault, Leigh M. | 002-11 | 612,227 | 4,408.03 |
| Amirault, Leigh M. | 002-40 | 65,542 | 471.90 |
| Amistadi, Richard | 001-65.01 | 675,795 | 4,865.72 |
| Anderson, Jeffrey | 007-66 | 150,577 | 1,084.15 |
| Anderson, Jeffrey D. | 006-52.02 | 720,313 | 5,186.25 |
| Anderson, Sue Ann May | 003-02.04 | 120,303 | 866.18 |
| Andrews, Alton W. | 006-72 | 210,144 | 1,513.04 |
| Appleton, John | 002-47 | 185,708 | 1,337.10 |
| Appleton, John | 001-44 | 106,157 | 764.33 |
| Appleton, John | 002-45.02 | 35,000 | 252.00 |
| Appleton, Nancy L. | 007-04 | 488,467 | 3,516.96 |
| Arthur, Paul H. | 06-91.03 | 205,215 | 1,477.55 |
| Avery, David, Living | 005-25.02 | 658,242 | 4,739.34 |
| Azzara, Alan and | 005-25.10 | 131,252 | 945.01 |
| Bailey, Debbie | 006-42 | 67,852 | 488.53 |
| Bailey, Erin | 006.42.03 | 160,439 | 1,155.16 |
| Bailey, Jeffrey J. | 006-08 | 151,489 | 1,090.72 |
| Baker Living Trust, | 002-19 | 796,776 | 5,736.79 |
| Baker, E.A., Maine Trust No. 1 | 005-58.02 | 427,186 | 3,075.74 |
| Baker, Eloise, Trust of 1993 | 005-59 | 228,941 | 1,648.38 |
| Barker, Richard A. | 004-11 | 148,922 | 1,072.24 |
| Barlow, Bruce | 006-38.01 | 593,547 | 4,273.54 |
| Barnes, Mary Ellen | 004-10 | 114,000 | 820.80 |
| Barnes, Mary Ellen W. | 004-47 | 42,348 | 304.91 |
| Barrett, Inc. | 004-49 | 893,848 | 6,435.71 |
| Baxter, Robert C. | 007-45 | 418,153 | 3,010.70 |
| Bebko, David | 002-60 | 712,464 | 5,129.74 |
| Becker, Robert F. | 003-50.11 | 211,549 | 1,523.15 |
| Benner, Bruce | 006-107 | 585,458 | 4,215.30 |
| Benner, Bruce | 006-106 | 52,177 | 375.67 |
| Bennett, Thomas L. | 006-32 | 370,298 | 2,666.15 |
| Benoit, Robert E. | 007-55 | 179,665 | 1,293.59 |
| Berkowitz, Joshua L. | 004-12.28A | 508,940 | 3,664.37 |
| Bertran Trust, David R. | 007-69.03 | 151,310 | 1,089.43 |
| Bertran Trust, David R. | 007-69.06 | 360,781 | 2,597.62 |
| Bertran Trust, David R. | 007-69.04 | 468,615 | 3,374.03 |
| Bertran Trust, David R. | 007-69.05 | 1,161,226 | 8,360.83 |
| Besecker, David M. | 006-35.01 | 257,747 | 1,855.78 |
| Birch, George T. | 005-25.07 | 534,904 | 3,851.31 |

| | | | |
|--------------------------|------------|---------|----------|
| Bladow, Jr., Lloyd | 006-60.02 | 672,601 | 4,842.73 |
| Blaisdell Revocable | 002-29 | 313,123 | 2,254.49 |
| Blake, Carol J. | 006-30 | 250,404 | 1,802.91 |
| Blakesley, C. Newton | 004-14.04 | 429,900 | 3,095.28 |
| Blatt, Robin R | 001-03 | 468,820 | 3,375.50 |
| Boardman (Gillis), | 006-96.01 | 366,214 | 2,636.74 |
| Bodmer, Gerald A. | 006-36 | 419,794 | 3,022.52 |
| Boll Investments LLC | 002-23 | 789,148 | 5,681.87 |
| Boll, Gregory George | 002-26 | 499,817 | 3,598.68 |
| Bonyun, Brenda J. | 005-45 | 166,528 | 1,199.00 |
| Bonyun, Paul | 002-57.02 | 201,009 | 1,447.26 |
| Bonyun, William A. | 002-57.01A | 133,604 | 961.95 |
| Bonyun, William, Estate | 002-55 | 55,670 | 400.82 |
| Bonyun, William, Estate | 002-56.01 | 16,695 | 120.20 |
| Bowditch, Nathaniel H. | 006-58.02 | 414,780 | 2,986.42 |
| Bowman, Scott | 007-69.08 | 374,850 | 2,698.92 |
| Boyd, Garth W. | 007-33 | 450,589 | 3,244.24 |
| Boyd, Garth W. | 003-14 | 495,851 | 3,570.13 |
| Bradford Trust, E.M.A. | 001-64.05 | 344,765 | 2,482.31 |
| Bradford, Daniel E. | 001-64.02 | 363,842 | 2,619.66 |
| Bradford, David | 001-64.03 | 542,158 | 3,903.54 |
| Bradford, Robert F. | 001-68 | 313,991 | 2,260.74 |
| Bradford, Robert F. | 001-64.04 | 713,145 | 5,134.64 |
| Bradford, Robert F. | 001-64.01 | 289,511 | 2,084.48 |
| Braim, Eleanor M. | 007-35 | 173,001 | 1,245.61 |
| Broutin, Claude A. | 007-36 | 564,594 | 4,065.08 |
| Brown, Alice May | 003-10.02 | 391,972 | 2,822.20 |
| Brown, James, Revocable | 003-11.02 | 670,162 | 4,825.17 |
| Brown, Jeanette H. | 004-58 | 590,688 | 4,252.95 |
| Brown, Jeanette H. | 006-673 | 51,432 | 370.31 |
| Brown, Jeanette H. | 004-60.01 | 407,330 | 2,932.78 |
| Brown, Jeanette H. | 004-60.02 | 35,000 | 252.00 |
| Brown, Jeanette H. | 004-59 | 260,342 | 1,874.46 |
| Brown, Jeanette H. | 004-14.02A | 56,611 | 407.60 |
| Brown, Jeanette Hodgdon | 006-03 | 54,390 | 391.61 |
| Brown, Jeanette, | 004-15.07 | 28,577 | 205.75 |
| Brown, Jeanette, | 003-53 | 4,979 | 35.85 |
| Brown, Jeanette, Trustee | 003-42 | 4,876 | 35.11 |
| Brown, Randy J. | 005-19 | 259,952 | 1,871.65 |
| Brown, Raymond K. | 004-15.05 | 42,348 | 304.91 |
| Brown-Viesca, Kristina | 005-37 | 152,554 | 1,098.39 |
| Burhoe, John W. | 005-40 | 566,044 | 4,075.52 |
| Burnett, Betty J. | 004-29 | 316,844 | 2,281.28 |
| Buscanera, Mark A. | 007-72.02 | 172,110 | 1,239.19 |
| Butterfuss, Lloyd E. | 003-03.04 | 169,372 | 1,219.48 |
| Cadman, Ralph W. | 006-47.12 | 234,053 | 1,685.18 |
| Canning, James | 001-10 | 821,176 | 5,912.47 |
| Cappers, Paul K. | 007-28 | 174,727 | 1,258.03 |
| Cappers, Paul K. | 007-27 | 256,056 | 1,843.60 |
| Carantit, Revocable | 004-14.19 | 203,585 | 1,465.81 |
| Carlton, Henry, Heirs | 001-05 | 2,021 | 14.55 |
| Carren, Joy M. | 005-51 | 121,830 | 877.18 |
| Carver, Joan | 001-59 | 96,496 | 694.77 |
| Caswell, Carole | 005-33 | 564,128 | 4,061.72 |
| Cavanaugh, Neil | 007-71.02 | 154,657 | 1,113.53 |
| Charles, H. J. | 003-13 | 173,558 | 1,249.62 |
| Charles, H. J. | 003-13A | 367,534 | 2,646.24 |
| Chartier, Michelle | 006-37 | 156,590 | 1,127.45 |

| | | | |
|-------------------------------|------------|---------|----------|
| Chartier, Michelle | 005-57 | 447,023 | 3,218.57 |
| Chase, Jr., Lawrence R. | 007-15 | 508,720 | 3,662.78 |
| Chase, Michael A. | 006-87.02 | 199,914 | 1,439.38 |
| Chesterfield Associates, Inc. | 004-14.05 | 56,532 | 407.03 |
| Christie, Theodore L. | 003-17.02 | 419,259 | 3,018.66 |
| Christie, Theodore L. | 003-17.03 | 303,608 | 2,185.98 |
| Christman, William A. & | 004-14.20B | 375,154 | 2,701.11 |
| Churchill, Victor M. | 003-03.05 | 218,809 | 1,575.42 |
| Clarke, Allan M. | 004-16 | 120,954 | 870.87 |
| Clarke, Allan M. & | 004-27 | 184,641 | 1,329.42 |
| Clarke, Allen M. | 004-17 | 35,000 | 252.00 |
| Clarke, Jean Robin | 006-91.06 | 68,684 | 494.52 |
| Clarridge, Chester H. | 002-28 | 314,639 | 2,265.40 |
| Cleaves Family | 002-63 | 82,954 | 597.27 |
| Cleaves Family | 002-65 | 52,752 | 379.81 |
| Cleaves Family | 002-62 | 242,241 | 1,744.14 |
| Clunie Revocable Trust, | 006-10.04 | 117,775 | 847.98 |
| Coastal Acres | 004-15.08 | 44,581 | 320.98 |
| Coastal Acres | 004-15.10 | 62,947 | 453.22 |
| Coastal Acres | 004-15.03 | 29,972 | 215.80 |
| Cody, Richard J. | 005-RC-04 | 325,058 | 2,340.42 |
| Coggon, Robert W. | 005-38 | 68,178 | 490.88 |
| Coggon, Robert W. | 005-39 | 489,985 | 3,527.89 |
| Colby, Clarence R. Jr. | 006-07 | 112,459 | 809.70 |
| Colby, Lillian G. | 006-99 | 150,509 | 1,083.66 |
| Collier 2003 Trust, | 004-36 | 257,981 | 1,857.46 |
| Collins, Patricia | 006-102.01 | 496,786 | 3,576.86 |
| Collins, Sr., Timothy J | 003-51.03 | 63,036 | 453.86 |
| Colucci, Nicholas D. | 004-31 | 265,667 | 1,912.80 |
| Comeau, James A. | 006-95 | 623,216 | 4,487.16 |
| Connor, Walter Robert, | 002-70.01 | 494,052 | 3,557.17 |
| Cook, Richard W. | 004-43.05 | 121,645 | 875.84 |
| Cook, Richard W. | 004-12.33B | 47,296 | 340.53 |
| Cooney, Jill A. | 004-42 | 28,577 | 205.75 |
| Cooney, Jill A. | 004-42A | 34,257 | 246.65 |
| Cooney, William T. | 004-44.02 | 192,455 | 1,385.68 |
| Cormier, Jason S. | 002-37.01 | 208,152 | 1,498.69 |
| Cornish, Brad | 004-14.23 | 57,839 | 416.44 |
| Cornish, Jr., William | 004-43.04 | 370,867 | 2,670.24 |
| Coventry, Richard B. | 005-28 | 661,479 | 4,762.65 |
| Covill, Carol A. | 003-12.03 | 435,038 | 3,132.27 |
| Crawford, Deborah H. | 003-28 | 84,608 | 609.18 |
| Crawford, Deborah H. | 003-29 | 203,830 | 1,467.58 |
| Crawford, Deborah H. | 003-30 | 55,076 | 396.55 |
| Cray, Albert M. | 005-44 | 89,328 | 643.16 |
| Crehore, Sandra S. | 007-52.02 | 547,660 | 3,943.15 |
| Crispin, John L. | 001-02.02 | 599,294 | 4,314.92 |
| Cromwell, Althea F. | 005-35.02 | 327,114 | 2,355.22 |
| Cromwell, Brian | 005-35.03 | 95,296 | 686.13 |
| Cromwell, Calvin A. | 006-61.01 | 586,030 | 4,219.42 |
| Cromwell, Calvin A. | 006-81 | 49,208 | 354.30 |
| Cromwell, Daphne L. | 006-80 | 137,605 | 990.76 |
| Cromwell, Dennis A. | 002-37.02 | 132,323 | 952.73 |
| Cromwell, Dennis A. | 006-41 | 196,804 | 1,416.99 |
| Cromwell, Dennis A. | 005-43 | 99,677 | 717.67 |
| Cromwell, Dennis A. | 005-47 | 698,090 | 5,026.25 |
| Cromwell, Francis | 003-03.01 | 113,754 | 819.03 |
| Cromwell, Francis | 003-02.01 | 218,858 | 1,575.78 |

| | | | |
|-------------------------|------------|---------|----------|
| Cromwell, Francis L. | 006-87.01 | 132,820 | 956.30 |
| Cromwell, Garry | 002-56.02 | 188,001 | 1,353.61 |
| Cromwell, James A. | 005-09 | 129,125 | 929.70 |
| Cromwell, Rebecca L | 002-48 | 94,312 | 679.05 |
| Cromwell, Thomas A | 005-35.01 | 139,803 | 1,006.58 |
| Cromwell, Thomas A. | 005-29 | 164,732 | 1,186.07 |
| Cromwell, Thomas E. | 006-56 | 221,181 | 1,592.50 |
| Cromwell, Timothy | 003-01.01 | 129,393 | 931.63 |
| Crooker-Clemens, | 006-61.02 | 46,619 | 335.66 |
| Crooker-Clemens, | 006-49 | 645,957 | 4,650.89 |
| Crosman, Carl D. | 006-04.02 | 258,062 | 1,858.05 |
| Crosman, Carl D. | 006-06 | 43,594 | 313.88 |
| Crosman, Carl D. | 006-04 | 167,656 | 1,207.12 |
| Crosman, Carl D. | 006-05 | 58,661 | 422.36 |
| Crossley, William S. | 007-24 | 301,851 | 2,173.33 |
| Cummings, William D. | 004-43.10A | 438,422 | 3,156.64 |
| Curran, Michael J. | 005-32.03 | 722,515 | 5,202.11 |
| Curran, Michael J. | 005-32.04 | 230,778 | 1,661.60 |
| Curry, Donna S | 006-38.12 | 44,000 | 316.80 |
| Curry, Donna S. | 006-38.02 | 505,464 | 3,639.34 |
| Dalton, Dale E. | 006-87.04 | 106,730 | 768.46 |
| Danahy, Paul M. | 002-32 | 398,192 | 2,866.98 |
| Daniels, Scott | 006-112B | 8,750 | 63.00 |
| Daniels, Scott | 006-110 | 172,877 | 1,244.71 |
| Davidson, Sandra L. | 006-70 | 283,303 | 2,039.78 |
| Davis, B.F. Warren | 003-61 | 279,230 | 2,010.46 |
| Davis, B.F. Warren | 003-63 | 231,889 | 1,669.60 |
| Davis, B.F. Warren | 003-64 | 208,977 | 1,504.63 |
| Davis, Catherine Eaton: | 003-50.02 | 233,778 | 1,683.20 |
| Davis, Catherine Eaton: | 002-79 | 262,165 | 1,887.59 |
| Davis, Richard Jr. | 003-53.01 | 98,248 | 707.39 |
| Daxland-Drift Road | 007-03 | 404,324 | 2,911.13 |
| Deedy, Thomas E. | 005-48 | 177,202 | 1,275.85 |
| Dekkers, David | 003-03.31 | 43,168 | 310.81 |
| Dekkers, David | 001-47 | 112,034 | 806.64 |
| Dekkers, David | 001-48 | 3,500 | 25.20 |
| Delano, Douglas | 006-48 | 170,454 | 1,227.27 |
| Delano, Kelly J. | 007-07 | 149,660 | 1,077.55 |
| Delano, Llewellyn H. | 006-45 | 63,002 | 453.61 |
| Delano, Llewellyn H. | 006-44 | 155,935 | 1,122.73 |
| Delario, Barbara A. | 001-75 | 262,093 | 1,887.07 |
| DeLong, Linda H. | 006-103 | 80,137 | 576.99 |
| DeLong, Linda H. | 006-104A | 205,031 | 1,476.22 |
| DeLong, Linda H. | 006-104 | 148,732 | 1,070.87 |
| DeLong, William W. | 006-101 | 80,669 | 580.82 |
| DeMella, Susan L. | 002-49 | 47,496 | 341.97 |
| DeMella, Susan L. | 002-50 | 569,624 | 4,101.29 |
| DeMella, Susan L. | 002-51 | 57,288 | 412.47 |
| Denzer, Richard L. | 004-25 | 513,003 | 3,693.62 |
| DePietro LLC, Veronica | 004-08.01 | 461,796 | 3,324.93 |
| DePietro, Kyle S | 003-44.02 | 142,270 | 1,024.34 |
| DePietro, Mario | 006-27.02 | 169,171 | 1,218.03 |
| DePietro, Mario | 006-27.01 | 761,226 | 5,480.83 |
| DePietro, Veronica | 004-08 | 41,520 | 298.94 |
| DePietro, Veronica | 004-15.06 | 174,983 | 1,259.88 |
| Desai, Abhijit | 006-40 | 104,501 | 752.41 |
| Destito, David J. | 006-42.01 | 138,942 | 1,000.38 |
| Destito, David J. | 006-42.01A | 50,931 | 366.70 |

| | | | |
|-------------------------|------------|-----------|-----------|
| DeVries, Richard L. | 006-74 | 320,407 | 2,306.93 |
| Dewall, Nancy J. | 005-26.03 | 281,933 | 2,029.92 |
| Di Salvo, Lois | 006-47.22 | 169,641 | 1,221.42 |
| Dibenedetto, David | 005-25.05 | 943,033 | 6,789.84 |
| Dillon, David A. | 001-49 | 198,015 | 1,425.71 |
| DiPierro, Mark M. | 004-15.02 | 170,821 | 1,229.91 |
| Doggetts Castle Prop. | 006-57 | 374,666 | 2,697.60 |
| Doman, Allan | 007-65 | 314,208 | 2,262.30 |
| Donohue, Joseph P. | 005-01 | 498,291 | 3,587.70 |
| Donovan, Laurie, | 007-63 | 350,784 | 2,525.64 |
| Dow, Donald F. | 005-46.04 | 57,112 | 411.21 |
| Drummey, Richard D. | 004-30 | 456,194 | 3,284.60 |
| Duffy, Barbara | 003-21.01 | 47,649 | 343.07 |
| Duggan, William P. | 004-45 | 546,572 | 3,935.32 |
| Duley II, Peter H. | 006-73.02 | 20,207 | 145.49 |
| Duley II, Peter H. | 006-73.01 | 82,184 | 591.72 |
| Dunbar, Dennis R., | 004-43.10B | 1,063,211 | 7,655.12 |
| Dunlop, Andrew K. | 001-02.01A | 44,000 | 316.80 |
| Dunlop, Deirdre R. | 001-24.02 | 521,207 | 3,752.69 |
| Dunlop, Teresa J. | 001-02.01C | 44,000 | 316.80 |
| Dunlop, Thomas | 001-02.01B | 44,000 | 316.80 |
| Dunton Sr., William A. | 003-19 | 118,690 | 854.57 |
| Dunton Sr., William A. | 003-41 | 27,840 | 200.45 |
| Dunton Sr., William A. | 003-47 | 150,143 | 1,081.03 |
| Dunton, James F., Heirs | 004-54 | 23,910 | 172.15 |
| Dunton, James J. | 003-47A | 161,664 | 1,163.98 |
| Durgin, Daniel C. | 007-46.02 | 372,538 | 2,682.27 |
| Durney, Peter M. | 004-12.34 | 376,454 | 2,710.47 |
| Dursee, John F. | 005-RC-02 | 329,070 | 2,369.30 |
| Dyer, Edward R. | 005-27 | 115,526 | 831.79 |
| Eddy, David K. | 003-50.01 | 486,327 | 3,501.55 |
| Elbers, Caroline | 003-23.01 | 224,321 | 1,615.11 |
| Ell, John G. | 003-10.04 | 372,285 | 2,680.45 |
| Ell, Steven W. | 003-05 | 143,498 | 1,033.19 |
| Elliott, Richard W. | 002-25 | 1,004 | 7.23 |
| Ellis, Suzanne G. | 006-50 | 153,338 | 1,104.03 |
| Ellsworth Living Trust, | 007-68.06 | 105,946 | 762.81 |
| Evans, Margaret | 004-13 | 785,453 | 5,655.26 |
| Evertson, Sarah | 005-26.08 | 58,898 | 424.07 |
| Ewing, Melinda B., | 004-12.29 | 318,188 | 2,290.95 |
| Exter, Jeffrey C. | 004-28 | 184,641 | 1,329.42 |
| Fabian, Edward J. | 002-14 | 205,528 | 1,479.80 |
| Fadden, Douglas Charles | 005-17 | 178,787 | 1,287.27 |
| Fairfield, Eugene D. | 003-02.06 | 135,264 | 973.90 |
| Fairfield, Robert N. | 005-46.03 | 45,624 | 328.49 |
| Fairfield, Robert N. | 002-81 | 210,672 | 1,516.84 |
| Faulkingham, Dana M. | 007-46.03 | 664,333 | 4,783.20 |
| Feldman, Noah R. 2015 | 005-31 | 1,058,879 | 7,623.93 |
| Fife, Robert M. | 001-71 | 237,047 | 1,706.74 |
| Forrest, David L. | 004-03 | 8,974 | 64.61 |
| Forrest, David L. | 004-06.01 | 168,749 | 1,214.99 |
| Foss, Jeffrey S. | 006-21 | 136,084 | 979.80 |
| Foss, Jeffrey S. | 006-22.02 | 7,144 | 51.44 |
| Foster, William K. | 004-32 | 298,245 | 2,147.36 |
| Frenier, William W. | 004-02 | 208,618 | 1,502.05 |
| Frenier, William W. | 004-01 | 28,577 | 205.75 |
| Frois Family Trust | 004-52 | 1,854,074 | 13,349.33 |
| Fuller, Andrew A. | 007-67 | 239,853 | 1,726.94 |

| | | | |
|-------------------------|------------|---------|----------|
| Gale, Gregory | 001-79 | 401,634 | 2,891.76 |
| Gale, Timothy P., et al | 001-79H | 140,379 | 1,010.73 |
| Gallagher, Frank D. | 002-20 | 396,265 | 2,853.11 |
| Gallelo, Carlo | 004-38 | 466,539 | 3,359.08 |
| Gann, Robert D. | 005-26.06 | 179,905 | 1,295.32 |
| Gardner, Bertha C. | 002-13 | 121,172 | 872.44 |
| Gardner, Richard | 001-43 | 134,509 | 968.46 |
| Garland, James, Trustee | 001-28 | 147,547 | 1,062.34 |
| Garland, James, Trustee | 001-30 | 314,523 | 2,264.57 |
| Gillies, Nancy A. | 007-02 | 335,175 | 2,413.26 |
| Gillis, Deborah B. | 005-25.13 | 160,614 | 1,156.42 |
| Giulianti, Donald, | 006-58.01 | 706,557 | 5,087.21 |
| Goddard, Richard H. | 005-25.01 | 478,015 | 3,441.71 |
| Gould, Jonathan H. | 001-11 | 674,324 | 4,855.13 |
| Graff, Elizabeth P. | 005-07.01A | 791,229 | 5,696.85 |
| Graham, Bruce W. | 002-71.01 | 454,970 | 3,275.78 |
| Grant, Dana | 003-23.02 | 629,397 | 4,531.66 |
| Grant, Daryl L. | 006-76.11 | 491,347 | 3,537.70 |
| Grant, Ellen | 002-41 | 56,958 | 410.10 |
| Grant, Ellen M. | 002-08.01 | 427,969 | 3,081.38 |
| Grant, Ellen M. | 002-39B | 47,883 | 344.76 |
| Gratton, James E. | 003-26 | 4,739 | 34.12 |
| Gratton, James E. | 003-27 | 123,995 | 892.76 |
| Gray, Jeanne L. | 005-32 | 226,512 | 1,630.89 |
| Gray, Richard A. | 006-10.03 | 120,014 | 864.10 |
| Gray, Steven M. | 007-08 | 390,049 | 2,808.35 |
| Greenleaf Cove | 004-46 | 177,607 | 1,278.77 |
| Greenleaf, Albert Jr. | 005-08 | 46,841 | 337.26 |
| Greenleaf, Albert, Jr. | 005-18 | 68,664 | 494.38 |
| Greenleaf, Amos R. and | 005-10 | 31,707 | 228.29 |
| Greenleaf, Cheryl | 006-24 | 355,496 | 2,559.57 |
| Greenleaf, Frank | 006-18 | 186,553 | 1,343.18 |
| Greenleaf, Frank T. Jr. | 006-22.01 | 28,577 | 205.75 |
| Greenleaf, Frank T., | 006-23 | 211,185 | 1,520.53 |
| Greenleaf, Mona | 003-02.09 | 83,109 | 598.38 |
| Greenleaf, Murlyn H. II | 005-53.01 | 275,271 | 1,981.95 |
| Greenleaf, Murlyn H., | 006-12.01 | 75,154 | 541.11 |
| Greenleaf, Murlyn H., | 006-13 | 215,886 | 1,554.38 |
| Greenleaf, Murlyn H., | 006-10.01A | 47,728 | 343.64 |
| Greenleaf, Tyler N. | 006-19 | 177,084 | 1,275.00 |
| Greenleaf, W. Eben | 006-15 | 140,794 | 1,013.72 |
| Greenleaf, Walter E. | 005-12 | 131,250 | 945.00 |
| Greenleaf, Walter E. | 006-14 | 124,196 | 894.21 |
| Greenleaf, Walter E., | 006-10.01 | 42,348 | 304.91 |
| Greenleaf-Hodgdon, | 006-42A | 42,348 | 304.91 |
| Greenleaf-Hodgdon, | 006-17 | 42,348 | 304.91 |
| Greenleaf-Hodgdon, | 006-16 | 127,742 | 919.74 |
| Gregory, Donna L. | 006-102.02 | 438,316 | 3,155.88 |
| Gross, Andrew | 007-53.03 | 436,159 | 3,140.34 |
| Guimaraes, Pedro | 006-51.02 | 122,394 | 881.24 |
| Hale, Donald V. | 007-69.01 | 567,599 | 4,086.71 |
| Halla, Jan | 005-07.02 | 495,056 | 3,564.40 |
| Hamilton, Liisa V. | 004-06.02 | 260,755 | 1,877.44 |
| Hanson, James | 007-09 | 363,598 | 2,617.91 |
| Harold Maine Realty | 006-60.03 | 331,528 | 2,387.00 |
| Harper, Lorraine | 002-39 | 48,959 | 352.50 |
| Harper, Lorraine | 002-39A | 42,393 | 305.23 |

| | | | |
|-------------------------|------------|-----------|----------|
| Harrington Jr., Philip | 005-05.05 | 52,154 | 375.51 |
| Harris, Eldon D. | 004-12.32 | 840,246 | 6,049.77 |
| Harrison Estate, | 003-49 | 77,515 | 558.11 |
| Harrison, Ronald L., | 003-44.01 | 191,666 | 1,380.00 |
| Hart, Joshua P. | 003-04 | 151,274 | 1,089.17 |
| Hartz, Robert S. | 006-60.01 | 593,779 | 4,275.21 |
| Haskell, Laurie | 007-73 | 54,563 | 392.85 |
| Hatch, James E. | 004-39 | 441,781 | 3,180.82 |
| Hayes, Tania | 006-60.05 | 551,163 | 3,968.37 |
| Hempstead, Realty Trust | 006-116 | 572,899 | 4,124.87 |
| Hendsbee, Darrell E. | 005-05.06 | 52,154 | 375.51 |
| Hendsbee, Darrell E. | 005-05.07 | 51,137 | 368.19 |
| Hendsbee, Darrell E. | 005-05.08 | 123,270 | 887.54 |
| Higgins, Roger E. | 004-14.18A | 345,497 | 2,487.58 |
| Hodgdon, Beverly J. | 006-102 | 421,099 | 3,031.91 |
| Hodgdon, Karen S. | 006-105 | 53,407 | 384.53 |
| Hodgdon, Sarah L. | 003-34.01 | 82,297 | 592.54 |
| Hodgkins, Cynthia J. | 003-11.03 | 255,302 | 1,838.17 |
| Hodgkins, Cynthia J., | 002-05 | 46,619 | 335.66 |
| Hodgkins, Cynthia | 002-04 | 399,578 | 2,876.96 |
| Hoerth , Joseph | 001-76 | 372,795 | 2,684.12 |
| Hoffman, Edwin C., Jr. | 001-60 | 355,792 | 2,561.70 |
| Hoffman, Trustee , | 007-53.01 | 459,021 | 3,304.95 |
| Hoffman, William W. | 007-53.02 | 153,106 | 1,102.36 |
| Hopkins, William R. | 004-50 | 591,686 | 4,260.14 |
| Hopkins, William R. | 006-11 | 173,200 | 1,247.04 |
| Hopper, Richard R . | 001-77.01 | 512,793 | 3,692.11 |
| Hotz, Charles F. | 001-35 | 207,243 | 1,492.15 |
| Howe Family Irr. Trust | 001-80 | 413,795 | 2,979.32 |
| Huggins, Joseph P. | 005-46.03A | 195,571 | 1,408.11 |
| Hughes, Judith, | 003-49.01 | 325,783 | 2,345.64 |
| Hughes, Michael R. | 004-14.06 | 449,440 | 3,235.97 |
| Hurlburt, Amelia T. | 003-32.01 | 71,699 | 516.23 |
| Hussey, Warren W. | 002-61 | 221,994 | 1,598.36 |
| Hutchison, Stacy L. | 003-02.07 | 153,575 | 1,105.74 |
| Jacoby, Thomas | 003-52.01 | 62,403 | 449.30 |
| Jacoby, Thomas | 003-52.02 | 5,492 | 39.54 |
| Jacoby, Thomas | 002-82 | 989,713 | 7,125.93 |
| Jansen, Andrew | 006-12.02 | 100,241 | 721.74 |
| Jaramillo, Orlando L. | 004-12.25A | 218,734 | 1,574.88 |
| Johnson, C. Ronald | 004-49 | 375,583 | 2,704.20 |
| Johnson, George H. | 003-18 | 641,526 | 4,618.99 |
| Johnson, Karl H. | 004-14.15 | 363,229 | 2,615.25 |
| Johnson, Lloyd Scott | 002-45.01 | 163,560 | 1,177.63 |
| Jones, Brett A. | 005-11.01 | 153,354 | 1,104.15 |
| Jones, Channing P. | 001-45 | 250,160 | 1,801.15 |
| Jones, Darren M. | 007-70.01 | 102,304 | 736.59 |
| Jones, Heather E. | 002-37.03 | 160,740 | 1,157.33 |
| Joyce, Paul M. | 007-21 | 210,643 | 1,516.63 |
| Junker, C. Anthony | 005-32.01 | 609,127 | 4,385.71 |
| Kammann, Robert K. | 002-57.04 | 158,514 | 1,141.30 |
| Kates, Jason A. | 007-51 | 804,780 | 5,794.42 |
| Kearse, Jr., Lee A. | 001-17.04 | 687,768 | 4,951.93 |
| Keefe, Anthony P. | 005-53 | 606,870 | 4,369.46 |
| Kehail Point Owners' | 002-27.05 | 1,558 | 11.22 |
| Kehail Point, LLC | 002-24 | 1,349,239 | 9,714.52 |
| Keiner, Paul G. | 006-65 | 356,868 | 2,569.45 |

| | | | |
|-------------------------|------------|-----------|----------|
| Kelley, David H. | 002-30 | 360,810 | 2,597.83 |
| Kelly , Kevin M. | 004-12.33A | 1,238,100 | 8,914.32 |
| Kelly, Daniel P. | 005-34 | 228,284 | 1,643.64 |
| Kennebec Estuary Land | 002-57.01 | 22,745 | 163.76 |
| Kennebec Estuary Land | 002-58 | 10,921 | 78.63 |
| Killalea, James | 004-12.25B | 330,708 | 2,381.10 |
| Kimball, Jr., George | 001-20 | 79,751 | 574.21 |
| King, Kerry | 005-26.02 | 179,498 | 1,292.39 |
| Kinney, Joyce M. | 005-04.01 | 563,814 | 4,059.46 |
| Kitfield, Lydia A. | 004-15 | 68,606 | 493.96 |
| Kitfield, Lydia A. | 004-53 | 84,228 | 606.44 |
| Kitfield, Lydia A. | 004-41.01 | 645,632 | 4,648.55 |
| Knott Trust, Roger | 004-26 | 346,841 | 2,497.26 |
| Koob, Lawrence | 005-42 | 578,120 | 4,162.46 |
| Koughan, Sheila | 003-62 | 209,773 | 1,510.37 |
| Landorf, Martha | 005-25.04 | 557,484 | 4,013.88 |
| Lane, Stanley | 007-69.09 | 403,378 | 2,904.32 |
| Langley, Diane | 006-66 | 95,383 | 686.76 |
| Langlois, Dean | 005-26.04 | 42,348 | 304.91 |
| Laub, Kenneth J. | 002-46 | 130,122 | 936.88 |
| Layton, Lillian | 007-11 | 121,909 | 877.74 |
| Layton, Lillian | 007-10 | 400,600 | 2,884.32 |
| Lee, Reginald J. | 003-16 | 310,149 | 2,233.07 |
| Leeman Realty Trust | 006-25 | 463,734 | 3,338.88 |
| Legg, Charles R. | 001-67 | 276,878 | 1,993.52 |
| Leis, Donald G. | 006-64 | 491,935 | 3,541.93 |
| Lenz, David | 004-14.22A | 162,114 | 1,167.22 |
| Lester, Danny A. | 005-46.02 | 124,638 | 897.39 |
| Lester, Danny A. | 005-42 | 233,146 | 1,678.65 |
| Lester, Danny A. | 005-46.01 | 66,620 | 479.66 |
| L'Heureux, Ronald L. | 006-20 | 155,594 | 1,120.28 |
| Lilly, Leslie | 005-14 | 898,303 | 6,467.78 |
| Lilly, Leslie B. | 005-13 | 80,370 | 578.66 |
| Linehan, Ryan M. | 006-114 | 161,546 | 1,163.13 |
| Linehan, Ryan M. | 006-112W | 8,750 | 63.00 |
| Link, Jon A. | 003-15 | 467,175 | 3,363.66 |
| Longobardi, Vito | 007-18 | 367,287 | 2,644.47 |
| Loranz, Alfred B. | 002-67 | 655,717 | 4,721.16 |
| Lorenson, Richard | 005-23 | 398,749 | 2,870.99 |
| Lorenson, Richard R. | 005-22 | 414,416 | 2,983.80 |
| Lowen, Ann Self | 006-111.02 | 230,027 | 1,656.19 |
| Lowen, Ann Self | 006-111.11 | 558,056 | 4,018.00 |
| Lowen, Ann Self | 006-112L | 8,750 | 63.00 |
| Lowen, Ann Self | 006-111.12 | 35,000 | 252.00 |
| MacFadden, Dean | 001-53 | 29,472 | 212.20 |
| MacFadden, Dean | 001-54 | 120,000 | 864.00 |
| Mackie Revocable Trust, | 002-76 | 291,729 | 2,100.45 |
| Mackie Revocable Trust, | 002-72.02 | 112,490 | 809.93 |
| Mackie Revocable Trust, | 002-75 | 165,849 | 1,194.11 |
| Mackie Revocable Trust, | 002-72.03 | 301,625 | 2,171.70 |
| Mackie, Brian | 002-70.02 | 233,821 | 1,683.51 |
| MacLaurin, Katharine B. | 001-63 | 451,250 | 3,249.00 |
| MacNamara Foundations, | 002-06 | 1,094,489 | 7,880.32 |
| MacNamara Foundations, | 002-07 | 17,449 | 125.63 |
| MacNamara, Robert M. | 004-12.24 | 57,143 | 411.43 |
| MacNamara, Robert M. | 004-12.27B | 55,106 | 396.76 |

| | | | |
|--------------------------------|------------|-----------|-----------|
| MacNamara, Robert M. | 004-12.26 | 58,086 | 418.22 |
| Mahoney, James | 002-69.02 | 428,352 | 3,084.13 |
| Maine Yankee Atomic | 006-09 | 3,400 | 24.48 |
| Maine Yankee Atomic | 005-55 | 14,289 | 102.88 |
| Maine Yankee Atomic | 005-56 | 114,142 | 821.82 |
| Malliet, Chris | 002-27 | 442,948 | 3,189.23 |
| Malone, Michael P. | 002-31 | 347,750 | 2,503.80 |
| Manning, John J. | 001-32 | 35,888 | 258.39 |
| Marcinczyk, Clementina | 004-21 | 93,861 | 675.80 |
| Marcinczyk, Richard C. | 004-20 | 120,000 | 864.00 |
| Marden Builders | 005-RC-17 | 45,196 | 325.41 |
| Martel, Jr., Warren R. | 006-94 | 427,173 | 3,075.65 |
| Martin, Leo W. | 007-68.03 | 50,238 | 361.71 |
| Martin, Leo W. | 007-20 | 393,471 | 2,832.99 |
| Marx, Craig H. | 005-11.02 | 172,165 | 1,239.59 |
| Mason, Lois E. | 002-34 | 548,284 | 3,947.64 |
| Mason, Lois E. | 002-42 | 1,039 | 7.48 |
| Mason, Lois E. | 002-35 | 74,432 | 535.91 |
| Mason, Lois E. | 002-33 | 49,880 | 359.14 |
| Mason, Lois E. | 002-36 | 499,773 | 3,598.37 |
| Maynes, Robert R. | 005-RC-10 | 42,348 | 304.91 |
| McCarty Cove Homeowners Assoc. | 004-12 | 401,384 | 2,889.96 |
| McCarty Cove Homeowners Assoc. | 004-12.01 | 146,487 | 1,054.71 |
| McCaskey, Patrick | 007-56 | 418,498 | 3,013.19 |
| McCulley, Darryl Shawn, | 003-02.08 | 92,712 | 667.53 |
| McEwan, Reed F. | 004-14.20A | 48,748 | 350.99 |
| McGaunn, Jr., Paul R. | 002-80 | 283,690 | 2,042.57 |
| McGrath, Richard | 007-19 | 248,852 | 1,791.73 |
| McIntosh, Terry L. | 001-004 | 2,021 | 14.55 |
| McKinney, John E. | 005-26.07 | 125,336 | 902.42 |
| McLaughlin, Henry L. | 005-24 | 215,457 | 1,551.29 |
| McLellan, Richard C. | 004-22 | 323,477 | 2,329.03 |
| McMahon, Elizabeth A. | 001-15.01 | 215,217 | 1,549.56 |
| McMahon, Kevin | 001-74 | 219,906 | 1,583.32 |
| McMahon, Kevin | 001-17.01 | 688,724 | 4,958.81 |
| McMahon, Kevin | 001-15 | 126,785 | 912.85 |
| McMahon, Kevin | 001-14 | 87,247 | 628.18 |
| McMahon, Kevin | 001-02.03 | 43,680 | 314.50 |
| McMahon, Kevin A & | 001-16.03 | 67,919 | 489.02 |
| McMahon, Kevin A. | 001-16.02 | 43,475 | 313.02 |
| McManus, James | 001-62 | 278,385 | 2,004.37 |
| McNamara, Jay P. | 007-47 | 467,802 | 3,368.17 |
| McNamara, John D. | 006-34 | 285,079 | 2,052.57 |
| Meara, Joanne | 002-69.01 | 167,193 | 1,203.79 |
| Meixell, James R. | 007-48.01 | 461,148 | 3,320.27 |
| Meixell, Robert C. | 007-48 | 755,212 | 5,437.53 |
| Menacho, Carlos A. | 004-14.21 | 113,515 | 817.31 |
| Mendes Trust, Patricia | 006-100 | 1,803,256 | 12,983.44 |
| Merlet, Constance M. | 004-19.02 | 97,820 | 704.30 |
| Metzger, Philip | 001-61 | 194,869 | 1,403.06 |
| Metzger, Philip T. | 001-69 | 346,814 | 2,497.06 |
| Miller, Diane E. | 006-04.01 | 253,031 | 1,821.82 |
| Mirsky, Victor Seth | 007-54 | 275,319 | 1,982.30 |
| Misiolek, Joseph J. | 003-51.04 | 146,929 | 1,057.89 |
| Misner, Milton W. | 002-66 | 471,673 | 3,396.05 |
| Mitchell, Thomas E. | 006-96.04 | 386,442 | 2,782.38 |

| | | | |
|-------------------------|------------|---------|----------|
| Mixter, Charles G. III, | 006-60.04 | 639,781 | 4,606.42 |
| Monfort, Elizabeth A. | 006-51.01 | 185,972 | 1,339.00 |
| Mongeon, Robert | 006-96.03 | 64,298 | 462.95 |
| Mongeon, Robert & | 006-96.02 | 199,519 | 1,436.54 |
| Mooney, Robert P. | 007-32 | 543,985 | 3,916.69 |
| Moran, Eileen | 001-40 | 371,467 | 2,674.56 |
| Morgan, John | 003-02.11T | 13,306 | 95.80 |
| Morris, Richard | 007-62 | 652,240 | 4,696.13 |
| Morris, Robert A. | 006-75 | 499,464 | 3,596.14 |
| Mosier, Herbert E. | 006-02 | 55,625 | 400.50 |
| Moss, Colin | 006-97 | 218,600 | 1,573.92 |
| Moss, Colin | 006-98 | 190,357 | 1,370.57 |
| Muchmore, Michael | 003-65 | 67,026 | 482.59 |
| Mulhall, Mark C. | 001-55 | 58,944 | 424.40 |
| Mulhall, Mark C. | 001-56 | 430,252 | 3,097.81 |
| Mulhall, Mark C. | 001-57 | 54,390 | 391.61 |
| Munroe, Dale | 005-25.03 | 334,243 | 2,406.55 |
| Murney, Timothy Edward | 007-34 | 273,764 | 1,971.10 |
| Murphy, John B. | 004-43.01B | 48,748 | 350.99 |
| Murphy, John B. | 005-03 | 492,638 | 3,546.99 |
| Murray, Arline K. | 001-77.02 | 69,452 | 500.05 |
| Murray, Richard A. Jr. | 006-91.04 | 146,485 | 1,054.69 |
| Mussman, Amy | 003-02.02 | 134,090 | 965.45 |
| Napolitano, John P. | 004-14.03 | 57,637 | 414.99 |
| Neill, Robert Lee Jr. | 003-12.02 | 663,517 | 4,777.32 |
| Nelson, Eric B. | 001-09 | 236,836 | 1,705.22 |
| Nelson, John C. | 001-08.02 | 160,000 | 1,152.00 |
| Nelson, John J. | 001-08.01 | 268,090 | 1,930.25 |
| Nelson, John J. | 001-09H | 209,156 | 1,505.92 |
| Nelson, John J. | 001-09.01 | 36,643 | 263.83 |
| Nelson, Robert J | 003-17.01 | 413,020 | 2,973.74 |
| Nergaard, Paul L | 006-53 | 256,697 | 1,848.22 |
| Newberg, William E. | 004-14.13A | 676,338 | 4,869.63 |
| Nichols, Todd | 003-03.02A | 44,000 | 316.80 |
| Nichols, Todd | 003-03.02 | 119,993 | 863.95 |
| Nichols, Tyler | 003-02.01B | 48,787 | 351.27 |
| Nickerson, Judy | 002-54 | 144,429 | 1,039.89 |
| Niederstadt, David C. | 007-26 | 630,133 | 4,536.96 |
| Norcott, Bryan A. | 004-14.13 | 53,365 | 384.23 |
| Norris, Carol A. | 003-48 | 145,823 | 1,049.93 |
| Norris, Marcia R. | 006-68.01 | 198,705 | 1,430.68 |
| North End Lobster Co-op | 007-52.01 | 318,769 | 2,295.14 |
| North End Lobster Co-op | 007-50 | 200,299 | 1,442.15 |
| Norton, Ross A. | 007-72.01 | 187,829 | 1,352.37 |
| O Reilly, Patricia J. | 006-52.01 | 94,203 | 678.26 |
| Oak Point Partners, | 001-65 | 561,348 | 4,041.71 |
| Ober, Steven P. | 004-14.17B | 665,887 | 4,794.39 |
| O'Brien, Peter H. | 004-15.09 | 233,150 | 1,678.68 |
| Olson, Christian | 006-112G | 8,750 | 63.00 |
| Olson, Christian | 006-109 | 127,302 | 916.57 |
| OMO, LLC | 002-18 | 583,300 | 4,199.76 |
| O'Reilly, Elizabeth | 006-43.01 | 61,144 | 440.24 |
| Ostis, Connie | 003-58 | 473,815 | 3,411.47 |
| Ostis, Connie | 003-56 | 55,862 | 402.21 |
| Ostis, Connie | 003-57 | 279,773 | 2,014.37 |
| Ostis, Connie | 003-54 | 7,852 | 56.53 |
| Oullette, Dana Steven | 004-24 | 180,924 | 1,302.65 |

| | | | |
|-------------------------|------------|---------|----------|
| Over the Hill LLC | 006-52.03 | 423,770 | 3,051.14 |
| Owens, Karta S. | 001-17.02 | 765,441 | 5,511.18 |
| Pagenkopf, Ingo | 003-51.05 | 114,236 | 822.50 |
| Pagenkopf, Monika | 003-51.01 | 164,290 | 1,182.89 |
| Pandolfo, Frank | 004-33 | 184,641 | 1,329.42 |
| Pandolfo, Frank | 004-35 | 288,941 | 2,080.38 |
| Parsons, Jr., Kenneth | 006-71 | 332,132 | 2,391.35 |
| Partelow, Susan S. | 007-68.01A | 171,286 | 1,233.26 |
| Passes, Philip G. | 004-37 | 328,911 | 2,368.16 |
| Patterson, Valerie | 006-69 | 307,526 | 2,214.19 |
| Peavey, Jeffrey W. | 005-25.09 | 49,475 | 356.22 |
| Peavey, Judith B. | 005-25.08 | 799,051 | 5,753.17 |
| Peck, Clifford | 006-79 | 124,799 | 898.55 |
| Pelletier, Donald | 007-70.02 | 97,279 | 700.41 |
| Pendergast, Paul J. | 007-52.03 | 154,234 | 1,110.48 |
| Perkins, Edythe P. | 001-52 | 58,944 | 424.40 |
| Perkins, Edythe P. | 001-50 | 255,367 | 1,838.64 |
| Perkins, Edythe P. | 001-51 | 58,944 | 424.40 |
| Perry, Lester S. Jr. | 002-64 | 345,923 | 2,490.65 |
| Peters, Leon | 004-14.11B | 53,848 | 387.71 |
| Peters, Leon | 004-14.11A | 330,372 | 2,378.68 |
| Philbrook, Jason A. | 003-03.03 | 50,239 | 361.72 |
| Phipps, Russell A., | 003-35 | 59,207 | 426.29 |
| Piela, Nancy | 007-59 | 225,719 | 1,625.18 |
| Piela, Nancy | 007-58 | 4,739 | 34.12 |
| Pierce, III, Elisha G. | 001-78 | 572,510 | 4,122.07 |
| Pierce, III, Elisha G. | 001-79.01 | 201,442 | 1,450.38 |
| Pino, Parkinson | 001-21 | 77,976 | 561.43 |
| Plummer, Brett E. | 003-50.03 | 506,588 | 3,647.43 |
| Plummer-Stead, Mary | 004-15.04 | 148,623 | 1,070.09 |
| Pollak, Richard J. & | 007-76.02 | 333,009 | 2,397.66 |
| Porter, Thomas L. | 004-41.02 | 500,263 | 3,601.89 |
| Posey Family Trust | 004-14.07A | 49,173 | 354.05 |
| Prater, R. Burt | 005-41 | 355,631 | 2,560.54 |
| Presby, Ruth-Laurayne | 006-28 | 437,569 | 3,150.50 |
| Pullen, Nancy | 005-32.05 | 64,182 | 462.11 |
| Pullen, Nancy | 005-32.02 | 255,314 | 1,838.26 |
| Quirion, Arlene | 005-02 | 159,807 | 1,150.61 |
| Quirion, J. E. Wilfred | 005-25.15 | 40,596 | 292.29 |
| Quirion, J. E. Wilfred | 005-25.14 | 41,448 | 298.43 |
| Rainey, Brent O. | 006-83.01 | 169,077 | 1,217.35 |
| Reeves, Charles W. | 004-41.03 | 111,771 | 804.75 |
| Reiss, David | 005-26.01 | 207,764 | 1,495.90 |
| Rhineland, Edward D. | 003-55.02 | 177,878 | 1,280.72 |
| Rhineland, Sarah | 002-52 | 118,488 | 853.11 |
| Rhineland, Sarah | 002-53 | 35,000 | 252.00 |
| Rice, Clifton | 006-47.01 | 153,293 | 1,103.71 |
| Richardson, Gary B. | 001-01.01 | 71,118 | 512.05 |
| Richardson, Gary Brian | 001-02.01 | 57,464 | 413.74 |
| Richardson, Gary Brian | 001-01.02 | 170,614 | 1,228.42 |
| Richardson, Gary Brian | 001-12 | 190,038 | 1,368.27 |
| Richardson, George D., | 001-23 | 269,551 | 1,940.77 |
| Richardson, Gordon | 007-61 | 721,618 | 5,195.65 |
| Richardson, III, George | 001-25 | 522,040 | 3,758.69 |
| Richardson, III, George | 001-16.04 | 68,168 | 490.81 |
| Richardson, III, George | 005-43T | 34,272 | 246.76 |
| Richardson, III, George | 002-43 | 48,738 | 350.91 |
| Richardson, III, George | 002-44 | 65,444 | 471.20 |

| | | | |
|-------------------------|------------|---------|----------|
| Richardson, III, George | 005-43.02 | 171,083 | 1,231.80 |
| Richardson, Judy A. R. | 001-16.01 | 245,386 | 1,766.78 |
| Richardson, Lincoln K. | 001-24.12 | 144,787 | 1,042.47 |
| Richardson, Lincoln K. | 001-01.03 | 42,707 | 307.49 |
| Richardson, Stacy L. | 001-02.04 | 38,674 | 278.45 |
| Richardson-Madden, | 001-02.01D | 44,000 | 316.80 |
| Richner, Derek W. | 006-68 | 49,325 | 355.14 |
| Rider, Nancy A. | 005-RC-20 | 377,859 | 2,720.58 |
| Roberts , John R. | 007-33.01 | 423,876 | 3,051.91 |
| Roberts, Dianne | 001-24.11 | 217,521 | 1,566.15 |
| Roberts, Dianne R. | 001-24.15 | 158,500 | 1,141.20 |
| Robison, Constance E. | 005-25.12 | 172,789 | 1,244.08 |
| Roche, John A. | 001-72 | 393,653 | 2,834.30 |
| Roche, Shawn | 001-46 | 126,069 | 907.70 |
| Roddy, Dennis M. | 002-16 | 397,704 | 2,863.47 |
| Rogers, Alexander | 006-26 | 593,387 | 4,272.39 |
| Rosman, Jay B. | 003-17.01A | 247,798 | 1,784.15 |
| Rubly, Jeanne | 007-53.04 | 374,297 | 2,694.94 |
| Rucci Protection Trust, | 006-113 | 354,254 | 2,550.63 |
| Rum Cove LLC | 005-RC-15 | 100,362 | 722.61 |
| Rum Cove LLC | 005-RC-14 | 119,375 | 859.50 |
| Rum Cove LLC | 005-RC-11 | 44,859 | 322.98 |
| Rum Cove LLC | 005-60A | 417,547 | 3,006.34 |
| Rum Cove LLC | 005-58.01 | 256,776 | 1,848.79 |
| Rum Cove LLC | 005-RC-09 | 42,348 | 304.91 |
| Rum Cove LLC | 005-RC-13 | 81,857 | 589.37 |
| Rum Cove LLC | 005-RC-08 | 354,451 | 2,552.05 |
| Rum Cove LLC | 005-RC-26 | 40,196 | 289.41 |
| Rum Cove LLC | 005-RC-23 | 147,158 | 1,059.54 |
| Rum Cove LLC | 005-RC-16 | 40,196 | 289.41 |
| Rum Cove LLC | 005-RC-21 | 90,607 | 652.37 |
| Rum Cove LLC | 005-RC-19 | 102,431 | 737.50 |
| Rum Cove LLC | 005-RC-12 | 45,392 | 326.82 |
| Rum Cove LLC | 005-RC-18 | 40,196 | 289.41 |
| Rum Cove LLC | 005-RC-05 | 390,514 | 2,811.70 |
| Rum Cove LLC | 005-RC-06 | 45,392 | 326.82 |
| Rum Cove LLC | 005-RC-07 | 343,593 | 2,473.87 |
| Russell, Rebecca | 005-49 | 404,590 | 2,913.05 |
| Ruth, Benjamin | 006-62 | 192,081 | 1,382.98 |
| Ruzycki, Joseph | 006-91.01 | 207,474 | 1,493.81 |
| Sacchetti, Sally C. | 007-42 | 263,850 | 1,899.72 |
| Sacchetti, Sally C. | 007-40 | 233,190 | 1,678.97 |
| Sacchetti, Stephen | 007-38 | 241,939 | 1,741.96 |
| Sallick, Hilary W., | 004-40 | 466,454 | 3,358.47 |
| Saltonstall, Endicott | 007-17 | 234,176 | 1,686.07 |
| Saputo, Vincent C. | 007-57 | 203,500 | 1,465.20 |
| Sartoris, William & | 004-43.06 | 879,005 | 6,328.84 |
| Sawyer, Becky Jean | 007-23 | 288,398 | 2,076.47 |
| Sawyer, Becky Jean | 007-68.05 | 42,982 | 309.47 |
| Scarborough, James M. | 007-68 | 161,009 | 1,159.26 |
| Scarborough, Linda | 006-87.03A | 72,496 | 521.97 |
| Scarborough, Linda | 006-87.03 | 113,045 | 813.92 |
| Schulmeisters, | 006-55 | 47,296 | 340.53 |
| Schulze, Kathleen | 006-90 | 434,524 | 3,128.57 |
| Schulze, Paul F. | 006-84 | 18,739 | 134.92 |
| Schulze, Paul F. | 006-85 | 125,298 | 902.15 |
| Schulze, Paul F. | 006-88 | 490,372 | 3,530.68 |

| | | | |
|-------------------------|------------|---------|----------|
| Schulze, Paul F. | 006-76.12 | 94,596 | 681.09 |
| Schulze, Paul F. | 006-86 | 240,000 | 1,728.00 |
| Segerstrom Realty Trust | 004-55 | 495,978 | 3,571.04 |
| Segerstrom Realty Trust | 004-57 | 575,978 | 4,147.04 |
| Segerstrom, Estate of | 004-61 | 275,960 | 1,986.91 |
| Seigars, Gerald W | 005-16 | 116,094 | 835.88 |
| Sellers, Ronald | 001-36 | 813,000 | 5,853.60 |
| Shea, Anne | 001-72.01 | 31,970 | 230.18 |
| Shea, Anne J. | 001-73 | 235,078 | 1,692.56 |
| Sheehan Family Trust | 007-31 | 536,015 | 3,859.31 |
| Shepherd, Kenneth G. | 006-92 | 522,887 | 3,764.79 |
| Shepherd, Kenneth G. | 006-93 | 12,374 | 89.09 |
| Sherman, Norman P. | 007-01 | 724,294 | 5,214.92 |
| Sherwood, Jeffrey G. | 004-34 | 23,910 | 172.15 |
| Shields, James G. | 005-05.01 | 347,418 | 2,501.41 |
| Shockley, George W. | 003-02.05 | 203,936 | 1,468.34 |
| Sholedice, Thomas | 005-RC-25 | 40,196 | 289.41 |
| Shoreland LLC | 005-RC-01 | 316,273 | 2,277.17 |
| Shorey, Richard S. | 005-25.16 | 218,267 | 1,571.52 |
| Shuman, Evelyn | 001-66 | 740,923 | 5,334.65 |
| Sinacori, Stephen E. | 007-69.02 | 695,892 | 5,010.42 |
| Skeirik, Lynn P. | 007-22 | 300,947 | 2,166.82 |
| Skidmore, Margaret V. | 002-22 | 522,624 | 3,762.89 |
| Skidmore, Margaret V. | 002-22H | 92,117 | 663.24 |
| SlackWater Holdings, | 006-59 | 198,011 | 1,425.68 |
| Slater, Jan | 005-05.02 | 67,762 | 487.89 |
| Slater, Jan | 005-04.02 | 45,649 | 328.67 |
| Sledge, Clement B., | 001-34.02 | 107,026 | 770.59 |
| Sledge, Clement B., | 001-34.01 | 742,998 | 5,349.59 |
| Sledge, Clement B., | 001-33 | 296,887 | 2,137.59 |
| Sleeper, Gregory M. | 005-07.01 | 333,254 | 2,399.43 |
| Small, Allen M. | 004-14.18B | 221,385 | 1,593.97 |
| Small, Bradley B. | 004-14.12 | 342,687 | 2,467.35 |
| Small, Matthew A. | 003-02.03 | 96,141 | 692.22 |
| Smelcer, Mark L. | 007-01.01 | 151,433 | 1,090.32 |
| Smith, Jeffrey P. | 004-23 | 328,089 | 2,362.24 |
| Smith, Tamar K. | 002-15 | 176,656 | 1,271.92 |
| Sorrentino, Charles P. | 001-17.03 | 704,646 | 5,073.45 |
| Soule, Jr., David B. | 006-54 | 772,971 | 5,565.39 |
| Soule, Samuel D. | 007-49 | 405,234 | 2,917.68 |
| Spear, John M. | 007-41 | 552,305 | 3,976.60 |
| Spencer, David M. | 005-25.11 | 40,196 | 289.41 |
| Springhorn, Robert E. | 004-14.14 | 767,196 | 5,523.81 |
| St Clair, Robert H. III | 004-41.03A | 388,493 | 2,797.15 |
| St. Amour, Paul A. | 003-10.01 | 527,738 | 3,799.71 |
| Staats, John F. | 005-20 | 62,078 | 446.96 |
| Stacy, Andrew | 001-31.02 | 55,762 | 401.49 |
| Stacy, Edward, Jr. | 003-51.02 | 28,577 | 205.75 |
| Stacy, et al, John L. | 001-38 | 15,652 | 112.69 |
| Stacy, Frances M., | 001-39 | 472,449 | 3,401.63 |
| Stacy, Frances M., | 001-31 | 95,202 | 685.45 |
| Stacy, Mary E. | 001-31.01 | 56,995 | 410.36 |
| Stacy, Mary E. | 001-39.01 | 175,673 | 1,264.85 |
| Stanley, Wayne S. | 006-115 | 224,361 | 1,615.40 |
| Stedman, Susan G. | 005-30 | 647,419 | 4,661.42 |
| Stern, Michael E. | 006-60.06 | 784,356 | 5,647.36 |
| Stern, Michael E. | 006-42B | 41,148 | 296.27 |
| Stetz, Bernard D | 004-18 | 203,095 | 1,462.28 |

| | | | |
|-------------------------|------------|---------|----------|
| Stires, A. McKinne | 003-38 | 485,722 | 3,497.20 |
| Stires, A. McKinne | 003-39 | 7,860 | 56.59 |
| Stodder, Janet | 002-38 | 46,274 | 333.17 |
| Stoodley, Ronald S. | 003-69 | 645,635 | 4,648.57 |
| Stoodley, Ronald S. | 003-30 | 28,275 | 203.58 |
| Stoodley, Ronald S. | 003-46 | 193,790 | 1,395.29 |
| Sullivan, John L. | 005-RC-24 | 41,148 | 296.27 |
| Sullivan, Michael D. | 004-12.31 | 759,999 | 5,471.99 |
| Sutherburg Liv Trust, | 006-63 | 186,878 | 1,345.52 |
| Swanton, John B. | 003-21 | 250,074 | 1,800.53 |
| Swanton, John B. & Gail | 003-22 | 184,742 | 1,330.14 |
| Swanton, Kenneth R., | 003-20 | 346,683 | 2,496.12 |
| Swanton, Kenneth R., | 003-09 | 6,663 | 47.97 |
| Swanton, Kenneth R., | 003-10.03 | 63,843 | 459.67 |
| Swanton, Kenneth R., | 003-21.02 | 2,139 | 15.40 |
| Swist, James A. | 004-14.16 | 449,163 | 3,233.97 |
| Szucs, Jr., Murrill | 001-70 | 447,987 | 3,225.51 |
| Tarbox, Jeffery H. | 002-68 | 44,606 | 321.16 |
| Tarbox, Ronald L., Jr., | 002-69 | 305,029 | 2,196.21 |
| Taylor Cove LLC | 003-12.01 | 195,031 | 1,404.22 |
| Taylor, Joan | 006-46 | 181,697 | 1,308.22 |
| Taylor, Terence D. | 005-RC-03 | 339,762 | 2,446.29 |
| The Kain Nominee | 007-69.07 | 602,734 | 4,339.68 |
| Thompson, Janet R. | 004-43.01A | 49,880 | 359.14 |
| Thompson, Wendy L. | 004-15.01 | 156,847 | 1,129.30 |
| Tonry, Sandra | 007-01.02 | 199,975 | 1,439.82 |
| Townsend, Robert W. | 003-34.03 | 60,396 | 434.85 |
| Trudeau, Ann | 007-30 | 499,473 | 3,596.21 |
| Tucker, Richard J. | 004-12.27A | 519,613 | 3,741.21 |
| Tyler, Tamara | 002-12 | 85,074 | 612.53 |
| Valleau, Reed A. | 004-12.30 | 346,030 | 2,491.42 |
| Vantine, David | 005-RC.22 | 689,593 | 4,965.07 |
| Vercoe, John F. | 006-43 | 294,182 | 2,118.11 |
| Vesel, John E. | 004-19.01 | 390,554 | 2,811.99 |
| Vickrey, Crystal L. | 003-37 | 191,285 | 1,377.25 |
| Vignault/Bussiere | 001-19 | 29,966 | 215.76 |
| Wade, Denise D. | 004-43.02 | 431,735 | 3,108.49 |
| Wade, Denise, Dorelle | 004-43.03 | 54,103 | 389.54 |
| Wahlstrom, Susan M. | 007-44 | 644,297 | 4,638.94 |
| Walker, Douglas | 005-26.04A | 42,348 | 304.91 |
| Walker, Elaine; | 005-15 | 826,843 | 5,953.27 |
| Walker, Joanne T., | 003-25 | 42,080 | 302.98 |
| Walker, Joanne T., | 003-24 | 173,463 | 1,248.93 |
| Wallace, Jean, Estate | 006-01 | 494,862 | 3,563.01 |
| Wallace, John R. | 004-48 | 143,200 | 1,031.04 |
| Wasilewski, Alex & Aida | 003-68.03 | 48,932 | 352.31 |
| Wasilewski, Alex & Aida | 003-68.01 | 46,422 | 334.24 |
| Wasilewski, Alex & Aida | 003-68.02 | 47,662 | 343.17 |
| Wasilewski, Alex & Aida | 003-68.04 | 55,715 | 401.15 |
| Waters, Elizabeth J. | 001-58 | 97,806 | 704.20 |
| Weaver, Ceferina | 006-42.02 | 77,551 | 558.37 |
| Webber, Adam J. | 003-34.02 | 125,178 | 901.28 |
| Webber, Christopher C. | 003-36.01 | 206,961 | 1,490.12 |
| Webber, Gary C. | 002-10 | 370,175 | 2,665.26 |
| Webber, Gary C. | 003-07 | 244,044 | 1,757.12 |
| Webber, Gary C. | 003-06 | 58,878 | 423.92 |
| Webber, Gary C. | 003-36 | 50,203 | 361.46 |
| Weber, Arthur M. | 004-43.01 | 403,696 | 2,906.61 |

| | | | |
|------------------------|------------|---------|----------|
| Wenners, Denise L. | 005-46.06 | 86,675 | 624.06 |
| West, Nick | 003-02.41T | 15,072 | 108.52 |
| Westport Investment, | 007-71.01 | 307,855 | 2,216.56 |
| Westport Island Estate | 005-25.06 | 135,142 | 973.02 |
| Wheeler, Jeffrey N., | 004-14.22 | 279,661 | 2,013.56 |
| Whitaker, Matthew B. | 007-37.02 | 413,363 | 2,976.21 |
| Whitaker, Nathan G. | 007-37.01 | 469,068 | 3,377.29 |
| Whitesell Revocable | 001-22 | 164,691 | 1,185.78 |
| Whitfield, Stephen | 005-26.05 | 48,748 | 350.99 |
| Whitney, Robert | 003-12.12 | 424,613 | 3,057.21 |
| Whittemore, Bruce W. | 004-14.17A | 365,329 | 2,630.37 |
| Whittles, Thomas | 004-14.07B | 49,154 | 353.91 |
| Wiglusz, Stanley J. | 003-01 | 216,351 | 1,557.73 |
| Wiles, James E. IV | 003-44.03 | 166,439 | 1,198.36 |
| Willcox, Faith M. | 002-57.03 | 156,669 | 1,128.02 |
| Williams Trust, James | 007-46.01 | 637,176 | 4,587.67 |
| Williams, Deborah | 003-31 | 49,797 | 358.54 |
| Williams, Deborah | 002-03 | 303,353 | 2,184.14 |
| Williams, Jean P. | 002-01 | 359,874 | 2,591.09 |
| Williams, John F. | 007-68.01 | 41,448 | 298.43 |
| Williams, Marianne | 003-11.02 | 512,605 | 3,690.76 |
| Williams, Mark | 004-14.09A | 348,322 | 2,507.92 |
| Williams, Peter J. | 002-02 | 493,987 | 3,556.71 |
| Williams, Peter J. | 003-32 | 63,365 | 456.23 |
| Williams, Peter J. | 003-11.04 | 309,341 | 2,227.26 |
| Williams, Peter J. | 003-02.01A | 57,288 | 412.47 |
| Wills, Richard | 001-42 | 127,350 | 916.92 |
| Wills, Richard | 001-41 | 230,618 | 1,660.45 |
| Wilson, George M. | 006-35 | 112,028 | 806.60 |
| Wilson, Margaret R. | 002-71 | 550,672 | 3,964.84 |
| Winchester, William P. | 004-14.08 | 56,768 | 408.73 |
| Wochner, Kent | 007-25 | 335,584 | 2,416.20 |
| Wood, Harriet | 005-10T | 23,360 | 168.19 |
| Wright, II, Donald S. | 006-89 | 155,130 | 1,116.94 |
| Wright, II, Donald S. | 006-91.02 | 195,013 | 1,404.09 |
| Wright, Paul | 003-02.11 | 54,814 | 394.66 |
| Wright, Paul A. | 003-02.41 | 61,048 | 439.55 |
| Wright, William A. | 006-77.02 | 202,516 | 1,458.12 |

| | | |
|----------------|-----------------------|------------------------|
| | Valuation | 2016-2017 Tax |
| Totals: | \$ 221,372,669 | \$ 1,593,883.24 |



TOWN OF WESTPORT ISLAND DELINQUENT PROPERTY OWNERS

As of June 30, 2017

Tax Year - July 1, 2014 through June 30, 2015

| Owner | Map/Lot | Tax Amount | Tax Due |
|-------------------|----------------|-------------------|----------------|
| Sholedice, Thomas | 005-RC-25 | 1,256.66 | 1,266.13 |

Tax Year - July 1, 2015 through June 30, 2016

| Owner | Map/Lot | Tax Amount | Tax Due | |
|----------------------------------|----------------|-------------------|----------------|---|
| Chartier, Michelle | 006-37 | 1,316.69 | 1,316.69 | * |
| Crosman, Carl D. | 006-04.02 | 2,252.80 | 1,154.32 | * |
| Crosman, Carl D. | 006-04 | 1,479.38 | 1,479.38 | * |
| Crosman, Carl D. | 006-05 | 563.28 | 563.28 | * |
| Crosman, Carl D. | 006-06 | 437.66 | 437.66 | * |
| Duley II, Peter H. | 006-73.02 | 241.55 | 241.55 | * |
| Duley II, Peter H. | 006-73.01 | 765.61 | 765.61 | * |
| Miller, Diane E. | 006-04.01 | 2,210.25 | 2,210.25 | * |
| Ober, Steven P. | 004-14.17B | 5,750.03 | 5,750.03 | * |
| Pagenkopf, Ingo | 003-51.05 | 1,066.66 | 1,066.66 | * |
| Pagenkopf, Monika | 003-51.01 | 1,471.66 | 1,391.64 | * |
| Roche, Shawn | 001-46 | 1,077.00 | 577.50 | * |
| Sacchetti, Sally C. | 007-40 | 2,042.49 | 2,042.49 | * |
| Sacchetti, Sally C. | 007-42 | 2,301.74 | 2,301.74 | * |
| Sacchetti, Stephen | 007-38 | 2,116.46 | 2,116.46 | * |
| Sholedice, Thomas | 005-RC-25 | 410.57 | 410.57 | |
| Walker, Elaine; Doherty, Beverly | 005-15 | 7,062.29 | 7,062.29 | * |
| Wallace, Jean | 006-01 | 3,191.41 | 393.76 | * |
| Wallace, John R. | 004-48 | 1,288.02 | 1,288.02 | * |
| West, Nick | 003-02.41T | 198.13 | 198.13 | * |

Tax Year - July 1, 2016 through June 30, 2017

| Owner | Map/Lot | Tax Amount | Tax Due | |
|------------------------------|----------------|-------------------|----------------|----|
| Carantit, Revocable Trust | 004-14.19 | 1,584.99 | 1,584.99 | * |
| Chartier, Michelle | 006-37 | 1,240.52 | 1,240.52 | |
| Crosman, Carl D. | 006-04.02 | 1,991.95 | 1,991.95 | |
| Crosman, Carl D. | 006-04 | 1,316.59 | 1,316.59 | |
| Crosman, Carl D. | 006-05 | 502.39 | 502.39 | |
| Crosman, Carl D. | 006-06 | 389.84 | 389.84 | |
| Duley II, Peter H. | 006-73.02 | 215.13 | 215.13 | * |
| Duley II, Peter H. | 006-73.01 | 678.10 | 678.10 | * |
| Greenleaf, Mona | 003-02.09 | 691.60 | 691.60 | * |
| Miller, Diane E. | 006-04.01 | 1,954.36 | 1,954.36 | |
| Misner, Milton W. | 002-66 | 3,098.37 | 3,098.37 | ** |
| Ober, Steven P. | 004-14.17B | 5,045.05 | 5,045.05 | |
| Pagenkopf, Ingo | 003-51.05 | 924.13 | 924.13 | |
| Pagenkopf, Monika | 003-51.01 | 1,291.45 | 1,291.45 | |
| Quirion, Arlene | 005-02 | 1,257.96 | 1,257.96 | |
| Roche, Shawn | 001-46 | 1,005.94 | 1,005.94 | * |
| Sacchetti, Sally C. | 007-40 | 1,806.15 | 1,806.15 | |
| Sacchetti, Sally C. | 007-42 | 2,035.18 | 2,035.18 | |
| Sacchetti, Stephen | 007-38 | 1,871.50 | 1,871.50 | |
| Sholedice, Thomas | 005-RC-25 | 364.45 | 364.45 | |
| Walker, Elaine; Doherty, Bev | 005-15 | 6,240.82 | 6,240.82 | ** |
| Wallace, Jean, Estate of | 006-01 | 3,767.47 | 3,767.47 | ** |
| Wallace, John R. | 004-48 | 1,140.50 | 1,140.50 | |
| West, Nick | 003-02.41T | 176.77 | 176.77 | |

*Paid in full after books closed

**Partial payment after books closed.

TREASURER'S REPORT

The complete audit is included within this report to provide you with a complete accounting of our operational, capital expense and reserve accounts, as well as our revenue receipts for 2016-2017. Reports are also included to show property valuations, property tax exemptions and delinquencies.

Of note this year, the auditor was pleased that tax delinquencies have decreased. I encourage taxpayers who are having difficulty in meeting their tax obligations to contact me to arrange a payment plan that works for them.

With property sales increasing, we also have many new residents. I encourage residents with specific financial questions about personal and property tax collections, committee finances or other budgetary questions to call or visit with their questions.

Martha Hayward
Treasurer & Tax Collector
(207) 882-8477 ext. 1

MUNICIPAL AGENT'S REPORT FOR EXCISE TAXES

July 1, 2016 - June 30, 2017

| | |
|-----------------------------------|---------------|
| MOTOR VEHICLE EXCISE TAXES | \$ 146,822.56 |
| RECREATIONAL VEHICLE EXCISE TAXES | \$ 6,505.50 |

Recreational Vehicles:

| | |
|-------------|-----|
| ATV | 22 |
| PWC | 3 |
| BOATS | 232 |
| SNOWMOBILES | 18 |

Be advised that all boat registrations are valid from January to December and please remember to register your boats before you plan to launch them.

ATV and snowmobile registrations all expire on June 30th.

Autos are due the month that you first registered them. Don't forget to check your windshield to see what month your safety inspection is due. This could be different from your plates.

Our new website is up and running! Check it out at www.westportisland.us

If you are heading "up town", check out the cameras on Route One to see if the traffic is backed up at: <http://maine.gov/mdot/trafficcams/>

Dedee Greenleaf-Hodgdon
Excise Tax Collector
(207) 882-8477 ext. 2

Town Clerk's Report
July 1, 2016 through June 30, 2017

VITAL STATISTICS

Births

6

Resident Deaths

| | |
|---------------------------|------------|
| Fleming Emory Alexander | 10-07-2016 |
| Dorothy Louise Brown | 06-04-2017 |
| Lloyd E. Butterfuss | 02-20-2017 |
| Jean Robin Clarke | 10-29-2016 |
| Daryl Loer Grant | 03-21-2017 |
| Paul John Pendergast | 05-07-2017 |
| Kathleen Girton Schulze | 06-04-2017 |
| Dr. Murrill M. Szucs, Jr. | 03-03-2017 |

Marriages

| | |
|-------------------------------------|------------|
| Megan Hodgkins & Ryan Hogan | 08-03-2016 |
| Justine Fenton & Nicholas Buscanera | 08-27-2016 |
| Diane Gantenhammer & Daniel Swanton | 09-04-2016 |
| Crystal MacGown & Douglas DeLong | 12-10-2016 |
| Kailey Garrett & Nathan Mund | 05-13-2017 |
| Anita Andrick & Ryan Daniels | 06-24-2017 |

LICENSES

Dog Licenses

| | | | |
|------------------------------|---|--------------------|-----|
| Un-neutered Males & Females: | 8 | Neutered / Spayed: | 114 |
| Late Fee: | 1 | | |

Hunting & Fishing Licenses

| | | | |
|-----------------------------------|----|------------------------------|----|
| Migratory Waterfowl: | 4 | Resident Junior Hunting: | 7 |
| Resident Hunting & Fishing Combo: | 15 | Resident Hunting: | 11 |
| Resident Fishing: | 9 | Resident Archery: | 1 |
| Saltwater Fishing Registry: | 37 | Non-resident Season Fishing: | 1 |
| Muzzleloader Hunting: | 1 | Coyote Night Hunting: | 1 |
| Resident Lifetime over 70: | 1 | Spring/Fall Turkey: | 2 |

Shellfish Licenses

| | | | |
|-------------------------------|---|------------------------------|------|
| Commercial / Non-Resident: | 1 | Recreational / Non-Resident: | 2 |
| Recreational / Resident: | 7 | Free License / 65 or older: | 11 |
| Free License / 12 or younger: | 3 | Donation: | \$15 |

ELECTIONS

| | |
|---------------------------------|---|
| 11-08-2016 (Voter turnout: 522) | 06-13-2017 (Voter turnout: 158) |
| General & Referendum Election | Special Referendum, Municipal & RSU#12 Election |

All elections are held at the Town Hall, 1217 Main Road. They are preceded by a 30-day absentee voting period. Elections are posted on the town website, announced in local newspapers and posted on the sign at the head of the island. For more information on registering to vote and voting, call, stop by or see ***Elections and Voter Registration*** on the town website: <http://westportisland.us/government/voter-registration>

Please join me in welcoming Julie Casson, as you did me, as our new Town Clerk on July 1 – a star. I will support her as Deputy and look forward to helping her and the town office with improving office efficiency.

Gaye Wagner, Town Clerk & Registrar of Voters -- (207) 882-8477 ext. 3

CODE ENFORCEMENT OFFICER'S (CEO'S) REPORT

| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|--------------|------|-------|-------|-------|-------|------|------|------|-------|------|
| Piers | 5 | 3 | 2 | 3 | 3 | 5 | 2 | 1 | 7 | 5 |
| Driveways | 1 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 |
| Dwellings | 2 | 1 | 3 | 4 | 7 | 1 | 1 | 1 | 2 | 2 |
| Garages | 1 | 0 | 0 | 7 | 2 | 4 | 4 | 1 | 4 | 2 |
| Barns | 3 | 1 | 0 | 0 | 0 | 1 | 1 | 5 | 0 | 2 |
| Decks | 6 | 3 | 5 | 2 | 1 | 1 | 7 | 3 | 6 | 5 |
| Additions | 5 | 8 | 7 | 5 | 3 | 2 | 4 | 3 | 3 | 5 |
| Outbuildings | 1 | 2 | 2 | 1 | 8 | 4 | 2 | 3 | 3 | 9 |
| Other | 6 | 5 | 7 | 8 | 4 | 7 | 13 | 8 | 13 | 17 |
| Permits | 30 | 24 | 26 | 31 | 29 | 25 | 35 | 26 | 39 | 48 |
| \$ x 1000 | 908 | 1,553 | 1,256 | 1,919 | 1,488 | 776 | 1513 | | 1,739 | |

Respectfully submitted,
Gary Richardson, Code Enforcement Officer

TREE WARDEN'S REPORT

During the summer of 2017, we saw a huge population of brown tail moth on Westport Island. This year, 2018, is expected to be worse. Brown tail caterpillars can defoliate large areas of hardwood trees. They mostly prefer oak, apple, and cherry. Before trees leaf out, their nests may be visible. From afar, they look like dead leaves that never dropped. Up close, their nests are visible. The only way to remove the brown tail from an infested area is to hire an arborist to spray a pesticide. Several pesticides can be used for their removal. Organic ones include BT and pyrethrins. Organic pesticides are highly recommended. Any commercial sprayer must have a commercial pesticide applicator's license issued by the Maine Board of Pesticides.

The hemlock woolly adelgid population also remains present. Again, removal requires a pesticide application. The past several years we have seen a mid to late summer drought on the island. Be careful when burning brush in the woods when dry conditions return.

Lastly, we have several qualified arborists that operate out of Westport: Squam Creek Tree service, 882- 6333, and Mike Hughes, 232-4158. If you have any tree related questions, please call me at 522-0840.

Kyle DePietro, Tree Warden

E-911 ADDRESSING OFFICER'S REPORT

The Town of Westport Island gave out three new addresses this year.

I remind everyone to please have their homes and driveways marked clearly. We recommend using the green reflective signs that will aid emergency responders in locating your home in case of an emergency. Remember, the life you save could very well be your own.

Richard Gray, E-911 Addressing Office

LOCAL PLUMBING INSPECTOR'S REPORT

As per the August 03, 2015 revision of the State of Maine Subsurface Wastewater Disposal Rules (Section 2, K.6) the following report states all plumbing permit activities by the Local Plumbing Inspector during fiscal year 2017 -- from July 1, 2016 to June 30, 2017.

Included in this report are the names of the persons upon whose accounts the fees were paid, the dates the Plumbing Permits were issued, the Plumbing Permit number and type as well as the tax map and lot number to which the Plumbing Permits relate.

| Date Issued | Permit No. | Applicant | Tax Map/Lot No. | Type Permit | Fee |
|-------------|------------|--------------------------|-------------------|-------------|-----------|
| 07/15/16 | 909 | Broutin, Claude | Map 007 Lot 36 | Internal | \$ 60.00 |
| 07/20/16 | 911 | Soule, David | Map 006 Lot 54 | Internal | \$ 120.00 |
| 07/24/16 | 910 | Pullen, Nancy | Map 005 Lot 32.02 | External | \$ 390.00 |
| 08/16/16 | 912 | Domain, Al | Map 007 Lot 65 | External | \$ 420.00 |
| 09/28/16 | 913 | Barlow, Bruce | Map 006 Lot 38.01 | Internal | \$ 60.00 |
| 10/14/16 | 914 | Miller, William | Map 004 Lot 57 | External | \$ 390.00 |
| 12/06/16 | 915 | Tarbox, Jeffery | Map 002 Lot 69 | Internal | \$ 60.00 |
| 12/16/16 | 916 | Boyle/Snow | Map 004 Lot 29 | Internal | \$ 120.00 |
| 03/03/17 | 917 | Miller, William | Map 004 Lot 57 | Internal | \$ 330.00 |
| 03/09/17 | 918 | Garland, James | Map 001 Lot 30 | Internal | \$ 60.00 |
| 03/16/17 | 919 | Stoodley, Ron & Leslie | Map 003 Lot 69 | Internal | \$ 60.00 |
| 04/03/17 | 920 | Evans, Barry (Chandlery) | Map 004 Lot 13 | Internal | \$ 195.00 |
| 05/15/17 | 921 | Grant, Dave | Map 002 Lot 41 | External | \$ 640.00 |
| 05/18/17 | 922 | Grant, Dave | Map 002 Lot 41 | Internal | \$ 90.00 |
| 06/15/17 | 923 | Prater, Burt | Map 005 Lot 41 | External | \$ 420.00 |

In summary, I issued (15) Plumbing Permits and collected \$ 3,415.00 in associated fees.

Gerald A. Bodmer, Local Plumbing Inspector

Tips for maintaining your septic system

Avoid placing hazardous and strong chemicals down sinks or toilets such as: drain cleaners, solvents, paint, paint thinners, floor cleaners, sink cleaners, motor oil, antifreeze, and pesticides. Household bleach, disinfectants, cleansers and antibacterial soaps are safe when used as directed for normal household uses. Pump your septic system tank every 3-5 years or as needed.



LOCAL HEALTH OFFICER'S (LHO's) REPORT

Maine law requires every municipality in the State to employ an official who is known as the Local Health Officer (LHO). The Maine Center for Disease Control & Prevention, Department of Health and Human Services, mandated that all Local Health Officers had to be certified beginning in 2009. The legal duties of the Local Health Officer are, but are not limited to:

- Being an overall health resource to the community;
- Investigating and enforcing complaints that cannot be resolved;
- Mediating and problem-solving the resolution of complaints;
- Reporting to and informing the Board of Selectmen on the community's public health status; and
- Reporting to Maine CDC, DHHS any perceived local health threats.

During this past year, I have been involved with one potential health and safety issue regarding an elderly resident on Westport Island. First Selectman George Richardson contacted me regarding the health and welfare of a long-term resident on December 30, 2017. We spoke at length by phone, and I called family and the elderly resident for permission to visit her home. I requested a witness to attend the meeting. To protect the privacy of this family, I will discuss that it was a one-hour appointment in which I covered all health and safety concerns in depth. I followed up with George Richardson the same day. I also contacted Adult Protective Services (APS). I explained to the family that I was required to do this as a "mandated reporter. APS did not consider this case in the urgent category. An APS supervisor followed up and explained that she was familiar with this. She felt the elderly resident was competent. She did not plan to open a new case and stated it would probably be most helpful to leave this situation alone. The elderly resident had made her choices clearly. The APS supervisor thought that constant intervention allowed poor judgment to continue, and enabled the resident to remain at home. APS will not investigate unless the situation changes. I indicated to the resident, to Selectman George Richardson and to other family members that no wellness checks would be done unless the resident contacted George and he asked me to re-evaluate the situation. George Richardson is aware of the details of this situation.

On a timely public education note: the Local Health Officers from various counties are meeting on a regular basis to discuss such topics as bedbugs, and most recently, flea and tick issues in our various towns. I am attending these as my work schedule allows. I will pass on information to residents as it becomes available.

Respectfully submitted,
Tamara E. Tyler, RN, Local Health Officer



Animal Control Officer's Report

2017 was a busy year for calls regarding possible neglected pets; dogs running at large and bothering neighbors -- or at risk of injury in the roadway; a "found" dog; and abandoned kittens and cats. There were also complaints about wild animals in outbuildings or making residents nervous when they wandered too close to homes and pets, including a fisher cat, coyotes, porcupines and a raccoon.

Remember that State law requires dogs to be licensed. It's not only important to license your pets because it's the law, but also because it helps us identify and return your pets without having to take them to the shelter. And, it helps us assure neighbors that you are a responsible owner and your pet has received rabies vaccines. We had a difficult situation last year when an unlicensed dog, not current with a rabies vaccine, bit a runner. The dog had to be quarantined, the victim was fearful of contracting rabies and it was very stressful for all involved.

Three animals tested positive for rabies in Lincoln County in 2017: a raccoon and two skunks. Protect your pets. For those who can't afford rabies vaccines at a veterinary office, the Coastal Humane Society in Brunswick hosts a monthly low-cost rabies vaccination (\$10) and microchipping (\$25) clinic. See their online calendar for dates and times. If you can't afford to neuter your animal, call the Community Spay/Neuter Clinic, 721-8395, in Topsham to see if you are eligible for assistance.

Thank you,
Amos "Buddy" Greenleaf, Constable and Animal Control Officer
Gary Webber, Deputy Constable and Deputy Animal Control Officer

Road Commissioner's Report



This year, we were occupied in the fall with tree debris cleanup from the wind storm of October 30. It also required wash out repairs on Fowles Point Road and the intersection of Post Office and West Shore Roads – a common area for developing soft spots. By the time wind storm cleanup was done, the snow was falling and plowing and grooming of winter roads was a steady job with all the storms we had. All roads have required filling in rough spots. Work has started to groom them for the summer.

Two or three times this year when storms brought a combination of high tide and high winds, we have had water inundation on the two causeways on West Shore Road. We are considering blasting the ledge in the coming year to stop the erosion and stabilize the road bed.

I welcome all calls about problem areas and will correct them in a timely manner when possible.

Thank you,
Garry Cromwell, Road Commissioner

HARBOR MASTER'S REPORT

I have the same message as in past years... Boat registrations are due in January. Make sure your registration is up to date before you launch your boat for the season. Boats that are **registered out of state** and reside in Maine waters for 30 consecutive days need to be registered here. For documented boats, the tax needs to be paid at the Town Office every year.

For those who use their moorings year round, you need to have U.S. Army Corps of Engineers permits and notify the Harbor Master of the mooring used and the owner of that mooring. The mooring owner is responsible for any possible damages if their boat gets free of the mooring.



Worn or lost mooring stickers need replacing. Mooring stickers need to be placed on the mooring ball or high buoy as visible as possible to help with the assignment of coordinates. This is the owner's responsibility. Please put these stickers on in the spring or early summer. The stickers aid us in getting the grid work done and help us in recovery and assistance, if needed.

Moorings need maintenance each and every year to insure that your vessel is safely secured. A chain that is half

worn out (the half-life is usually three years for a ½-inch chain) is considered gone, or not safe. Clean and inspect your chain out of the water every year. Moorings that are used for rental properties need Army Corps Permits, and moorings used for winter stowage of floats also need Army Corps Permits.

Problems each year: Trees floating all around the island, boats sinking, floats adrift after full moon tides and boats breaking free from moorings that haven't been maintained. We have had boats, long-term moorings and floats sink. Mooring owners are responsible for all damages caused by their faulty mooring hardware. We continue to receive calls on row boats lost while towing, missing kayaks, and people missing or lost in the fog.

Reports of trees floating around the Island continue to rise. Please, if your trees fall into the river, don't just push them out. Cut them up and remove them. Floating trees are a great danger at night for all types of water transportation as well as to boats on moorings and to piers and floats in the flow of the currents.

Thank you,
Bud Gallagher, Harbor Master

EMERGENCY MANAGEMENT ASSISTANCE (EMA) REPORT

As EMA Directors, our duties are:

- To help the Island prepare for and respond to natural or man-made critical incidents that can cause damage to persons or property;
- To document damage in any critical incident; and
- To help “mitigate”, or moderate, the impact of future disastrous events. Mitigation requires documenting and evaluating damage to utilities, roads, and town infrastructure; so that, if possible, improvements can be made to eliminate or minimize repeat damage.

The October 30 wind storm brought downed trees, island-wide power loss and the first declared disaster for Maine in several years. On Westport, we documented almost 100 trees down in public roadways and estimated more than double that number down island wide. Obstructed roadways and power outages from downed wires, broken poles and wires ripped from houses affected both travel and daily life for residents for up to 5 days. A few residents had no power for as long as 10 days. Storm cleanup cost the town more than \$20,000, much of which we hope will be reimbursed by FEMA.

The Westport Volunteer Fire Department’s (WVFD’s) new generator provided necessary power for the fire department to serve 59 residents with one or more of the following emergency services: a shelter to warm up and chat with neighbors, a source of fresh water, a source of power to charge electronic devices, a kitchen to warm or cook food or a warm shower.

Lessons learned from this event included:

- We need neighbors to check on neighbors when storm conditions create hazards or power outages that may compromise health or personal safety;
- We need better signage and communication channels to alert residents of services available at the WVFD as our community’s designated warming shelter;
- We need a better system of communication and response countywide to help triage the most dangerous downed wire situations for rapid-response from Central Maine Power;
- We need improved education and communication regarding downed wires in roadways to keep both responders and residents safe; and
- The WVFD could use two or three portable generators available for deployment to residents with emergency needs.

Appreciation goes to the following for helping to make us more prepared for the next storm:

- Helping Hands for working to organize a phone tree of residents who need to be checked on in storms or other critical events and for compiling a list of volunteers who are willing to assist;
- A WVFD board member and EMA for purchasing signs that can be used for community information at the head of the island and at the fire station;
- A generous WVFD board member for new stainless steel cookware for the WVFD kitchen; and
- A WVFD board member for cleats for all fire department members for safety in icy conditions.

In closing, a reminder: in any storm-related emergency, call 911 first. After-the-fact: report property, road and utility damage in disaster events to EMA, Fire officials or the Road Commissioner to ensure all damage on the island is assessed and documented (you can email: wagnerhiggins11@gmail.com).

Roger Higgins, EMA Director

Gaye Wagner, Deputy EMA Director

TOWN OF WESTPORT ISLAND
TABLE OF CONTENTS
JUNE 30, 2017

Independent Auditors' Report

Management's Discussion and Analysis

General Purpose Financial Statements

Exhibits

Government-Wide Financial Statements

Statements of Net Position A

Statements of Activities B

Fund Financial Statements

Reconciliation of Total Governmental Fund Balances to Net Position
of Governmental Activities C

Reconciliation of the Statements of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statements of Activities D

Balance Sheets - Governmental Funds E

Statements of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds F

Statements of Fiduciary Net Position - Nonexpendable Trust Funds G

Statements of Changes in Fiduciary Net Position - Fiduciary Fund Type
Nonexpendable Trust Funds - Cemetery Trust Funds H

Statements of Cash Flows - Fiduciary Fund Type - Nonexpendable Trust Funds
Cemetery Trust Funds I

Notes to Financial Statements

Supplemental Information

Schedules

Budgetary Comparison Schedule - General Fund A-1

Statement of Cash Receipts and Disbursements A-2

Statement of Changes in Unappropriated Surplus A-3

Statement of Departmental Operations A-4

Valuation, Assessment, and Collections A-5

Supplemental Information (Cont'd)Schedules

Reconciliation of Treasurer's Cash Balance

A-6

Tax Liens

A-7

Capital Reserve Funds

A-8

Trust Funds

A-9

WILLIAM H. BREWER

Certified Public Accountant

858 Washington Street

P.O. Box 306

Bath, Maine 04530

(207) 443-9759

(207) 563-5495

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Westport Island
6 Fowles Point Road
Westport Island, Maine 04578

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Westport Island, as of and for the years ended June 30, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Westport Island as of June 30, 2017 and 2016, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Westport Island's basic financial statements. The introductory section and the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

August 18, 2017

Bath, Maine

**Town of Westport Island, Maine
Management's Discussion and Analysis
Fiscal Year Ending June 30, 2017**

As management of the Town of Westport Island, Maine we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town of Westport Island for the fiscal years ending June 30, 2017 and 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Annual Report of the Town of Westport Island, Maine 04578.

ADMINISTRATIVE NOTES

Overview of Finance

At the 2017 town meeting the Town's people voted on many articles. The total appropriations approved for 2017 were \$1,724,930.56; of which the education expenditures were \$719,101.22, the Lincoln County tax expenditure was \$286,908.64, and the Municipal expenditure was \$718,920.70.

Overview of the Financial Statement

The Town of Westport Island's basic financial statements are comprised of four components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the financial statements
4. Supplemental information schedules

Government-wide Financial Statements: The government-wide financial statements are designed to provide readers with a broad overview of the Town of Westport Island's finances in a manner similar to a private sector business.

The *statement of net position* presents information on all of the Town of Westport Island's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the Town of Westport Island's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the Town of Westport Island's net assets changed during the fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the Town of Westport Island that are principally supported by taxes and intergovernmental revenues (governmental activities). The Town of Westport Island's governmental activities include general government, protection, highways and bridges and snow removal (highway, winter maintenance, road construction and paving), education, county assessment, and general assistance and service organizations.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Westport Island, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. All of the funds of the Town of Westport Island can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources, as well as on balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a governments near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of any near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The government funds financial statements are included in the audit that follows.

Fiduciary funds are used to account for moneys held for the benefit of parties outside the Town of Westport Island. Fiduciary funds are *not* included in the government-wide financial statements because the resources of those funds are *not* available to support the Town of Westport Island's operational programs.

These funds are restricted for the cemetery trust funds. The fiduciary funds financial statement is included in the audit that follows on Schedule A-9.

Notes to the financial statements: the notes provide additional information that is essential to a full understanding of the data provided and are included in the audit that follows.

Other Information: the combining statements are presented immediately following the notes to the financial statements and are included in the audit that follows.

TOWN OF WESTPORT ISLAND FINANCIAL ANALYSIS

Statement of Net Position. As stated earlier, net position may serve over time as a useful indicator of a government's financial position.

Financial Analysis of the Government's Funds. The Town of Westport Island uses fund accounting to segregate specific types of funds and demonstrate compliance with finance related legal requirements. Town of Westport Island's fund balances are included in the audit that follows.

Governmental funds: The focus of the Town of Westport Island governmental funds is to provide information on fiscal activity and balances of available resources.

The *general fund* balance started at \$210,326.06 on July 1, 2016 unexpended funds lapsing to surplus totaled \$76,952.68; Town meetings withdrawal of \$9,054.38; and an increase in deferred tax revenue of \$62,304.20 leaves a balance of \$340,528.56 at June 30, 2017.

The mil rate history for the Town of Westport Island is as follows:

| <u>2016-17</u> | <u>2015-16</u> | <u>2014-15</u> | <u>2013-14</u> | <u>2012-13</u> | <u>2011-12</u> |
|----------------|----------------|----------------|----------------|----------------|----------------|
| .72% | .815% | .751% | .775% | .76% | .7% |

THE TOWN AS A WHOLE (Government-Wide Financial Analysis)

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. In the case of Westport Island, assets exceeded liabilities by \$2,392,963.36 at the close of fiscal year 2017 compared to \$2,178,507.54 at the close of fiscal year 2016. This shows an increase in net position of \$214,455.82 for the year 2017.

Exhibit A of the Audit has a breakdown of the numbers listed below:

| | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Current and Other Assets | \$ 986,185.29 | \$ 696,698.97 | \$ 653,771.82 | \$ 605,323.81 |
| Capital Assets | 1,873,772.00 | 1,787,744.00 | 1,813,768.00 | 1,841,788.00 |
| Total Assets | <u>\$2,859,957.29</u> | <u>\$2,484,442.97</u> | <u>\$2,467,539.82</u> | <u>\$2,447,111.81</u> |
| Current Liabilities | \$ 130,471.62 | \$ 47,718.90 | \$ 291,517.13 | \$ 290,323.08 |
| Long-Term Liabilities | 336,522.31 | 258,216.53 | 301,170.22 | 601,202.16 |
| Total Liabilities | <u>\$ 466,993.93</u> | <u>\$ 305,935.43</u> | <u>\$ 592,687.35</u> | <u>\$ 891,525.24</u> |
| Net Invested in Capital Assets | \$1,414,669.99 | \$1,485,945.24 | \$1,230,230.05 | \$ 965,979.65 |
| Restricted for: | | | | |
| Capital Projects | 244,237.61 | 229,979.85 | 236,193.86 | 272,950.63 |
| Other Purposes | 328,767.81 | 125,192.80 | 68,251.86 | 33,222.71 |
| Unassigned | 405,287.95 | 337,389.65 | 340,176.70 | 283,433.58 |
| Total Net Position | <u>\$2,392,963.36</u> | <u>\$2,178,507.54</u> | <u>\$1,874,852.47</u> | <u>\$1,555,586.57</u> |

Government Activities

The cost of all Governmental Activities was \$1,572,444.63 for 2017 compared to \$1,676,768.24 for 2016. Charges for services were \$50,170.62 for 2017 and \$34,227.42 for 2016. Operating grants and contributions for 2017 totaled \$64,120.26 and \$46,094.73 for 2016. The Town's programs listed below show the net cost (total cost less revenues generated by the activities). The cost shows the financial burden that was placed on the Town's taxpayers by each of the functions.

| | 2017 | 2016 |
|--|-----------------------|-----------------------|
| General Government | \$ 285,751.39 | \$ 270,248.49 |
| Protection | 19,872.93 | 5,680.27 |
| Highways, Bridges and Snow Removal | 235,774.99 | 210,875.70 |
| Education | 719,106.00 | 868,460.16 |
| General Assistance/Service Organizations | 17,781.60 | 39,660.43 |
| County Tax Assessment | 286,908.64 | 275,415.96 |
| Interest Expense | 7,249.08 | 6,427.23 |
| | <u>\$1,572,444.63</u> | <u>\$1,676,768.24</u> |

The information below shows the revenues of the General Fund for 2017, 2016, 2015 and 2014.

| | 2017 | 2016 | 2015 | 2014 |
|-------------------------|-----------------------|------------------------|------------------------|------------------------|
| <u>General Revenues</u> | | | | |
| Taxes: | | | | |
| Property Taxes | \$1,598,176.56 | \$ 1,805,461.09 | \$ 1,998,873.99 | \$ 2,058,205.37 |
| Homestead Reimbursement | 12,420.29 | 9,657.75 | 10,673.96 | 11,066.56 |
| Excise Taxes | 153,169.10 | 147,242.46 | 152,018.69 | 136,866.42 |
| Intergovernmental | 14,733.04 | 15,431.92 | 14,823.44 | 15,148.00 |
| Interest Earnings | 8,401.46 | 2,630.09 | 3,125.82 | 2,801.76 |
| Total General Revenues | <u>\$1,786,900.45</u> | <u>\$ 1,980,423.31</u> | <u>\$ 2,179,515.90</u> | <u>\$ 2,224,088.11</u> |

DEBT ADMINISTRATION

The Town had four loans outstanding at June 30, 2017. The balance of the loan to purchase the Wright property was \$157,132.18 at the start of the year and was reduced by \$21,250.92 to a balance of \$135,881.26 as of June 30, 2017. This loan is expected to be paid off in the year 2023.

The second loan was \$251,299.00 and used to purchase a fire truck. Principal paid on the loan totaled \$21,445.83 for the current year leaving a balance of \$123,220.75 as of June 30, 2017.

The third loan was \$150,000.00 and used to fund the new sand and salt shed. Principal payments will begin fiscal year 2018.

The fourth loan was \$50,000.00 and used to help the Kennebec Estuary Land Trust purchase land on Squam Creek. Payments will begin in fiscal year 2018.

CAPITAL ASSETS

During the year the Fire Department bought equipment and turnout gear at a cost of \$40,699.00 obtained with a grant of \$30,524.06 from The Federal Emergency Management Association and the balance was paid by Fire Department Funds.

Construction of a sand and salt building was started in the spring of 2017 with a completion date estimated for the fall with an anticipated cost of \$300,000.00. This was funded by an appropriation of \$150,000.00 and a loan from The First of \$150,000.00.

Request for Information. This financial report is designed to provide a general overview of the Town of Westport Island's finances for all those with an interest in the government finances. Questions and/or requests for additional information concerning these financial reports can be addressed to Board of Selectmen, 6 Fowles Point Road, Westport Island, Maine 04578-3237

TOWN OF WESTPORT ISLAND
STATEMENTS OF NET POSITION
JUNE 30, 2017 AND 2016

| | <u>2017</u> | <u>2016</u> |
|---|-------------------------------|-------------------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash and Cash Equivalents (Note B) | \$ 905,631.26 | \$ 561,273.17 |
| Accounts Receivable | 5,575.00 | 2,039.71 |
| Taxes Receivable | | 358.33 |
| Tax Liens | 72,167.75 | 130,216.48 |
| Tax Acquired Property | 2,811.28 | 2,811.28 |
| Total Current Assets | <u>\$ 986,185.29</u> | <u>\$ 696,698.97</u> |
| PROPERTY, PLANT, AND EQUIPMENT (NOTE H): | | |
| Land and Improvements | \$ 875,042.00 | \$ 875,042.00 |
| Buildings and Improvements | 813,689.00 | 701,090.00 |
| Equipment | 355,639.00 | 314,940.00 |
| Vehicles | 450,423.00 | 450,423.00 |
| Infrastructure | 457,051.00 | 457,051.00 |
| Total Property, Plant, and Equipment | <u>\$ 2,951,844.00</u> | <u>\$ 2,798,546.00</u> |
| Less: Accumulated Depreciation | <u>1,078,072.00</u> | <u>1,010,802.00</u> |
| Net Property, Plant, and Equipment | <u>\$ 1,873,772.00</u> | <u>\$ 1,787,744.00</u> |
| Total Assets | <u><u>\$ 2,859,957.29</u></u> | <u><u>\$ 2,484,442.97</u></u> |
| LIABILITIES AND NET POSITION | | |
| CURRENT LIABILITIES: | | |
| Notes Payable (Note F) | \$ 122,579.70 | \$ 43,582.23 |
| Accounts Payable | 4,257.46 | 18.40 |
| Security Deposits | 730.00 | 730.00 |
| Deferred Tax Revenue (Note L) | 2,904.46 | 3,388.27 |
| Total Current Liabilities | <u>\$ 130,471.62</u> | <u>\$ 47,718.90</u> |
| LONG-TERM LIABILITIES: | | |
| Notes Payable - Net of Current Portion (Note F) | 336,522.31 | 258,216.53 |
| Total Liabilities | <u>\$ 466,993.93</u> | <u>\$ 305,935.43</u> |
| NET POSITION: | | |
| Net Invested in Capital Assets | \$ 1,414,669.99 | \$ 1,485,945.24 |
| Restricted for: | | |
| Capital Projects | 244,237.61 | 229,979.85 |
| Other Purposes | 328,767.81 | 125,192.80 |
| Unrestricted | 405,287.95 | 337,389.65 |
| Total Net Position | <u>\$ 2,392,963.36</u> | <u>\$ 2,178,507.54</u> |
| Total Liabilities and Net Position | <u><u>\$ 2,859,957.29</u></u> | <u><u>\$ 2,484,442.97</u></u> |

TOWN OF WESTPORT ISLAND
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUES | | NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION | |
|---|------------------------|-------------------------|--|---|--------------------------|
| | | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | GOVERNMENTAL ACTIVITIES | |
| | | | | 2017 | 2016 |
| Primary Government: | | | | | |
| Governmental Activities: | | | | | |
| General Government | \$ 337,595.53 | \$ 49,607.62 | \$ 2,236.52 | \$ (285,751.39) | \$ (270,248.49) |
| Protection | 56,134.67 | 563.00 | 35,698.74 | (19,872.93) | (5,680.27) |
| Highways, Bridges, and Snow Removal | 261,614.99 | | 25,840.00 | (235,774.99) | (210,875.70) |
| Education | 719,106.00 | | | (719,106.00) | (868,460.16) |
| General Assistance/Service Organizations | 18,126.60 | | 345.00 | (17,781.60) | (39,660.43) |
| County Tax Assessment | 286,908.64 | | | (286,908.64) | (275,415.96) |
| Interest Expense | 7,249.08 | | | (7,249.08) | (6,427.23) |
| Total Primary Government | <u>\$ 1,686,735.51</u> | <u>\$ 50,170.62</u> | <u>\$ 64,120.26</u> | <u>\$ (1,572,444.63)</u> | <u>\$ (1,676,768.24)</u> |
| General Revenues: | | | | | |
| Taxes: | | | | | |
| Property Taxes | | | | \$ 1,598,176.56 | \$ 1,805,461.09 |
| Homestead Reimbursement | | | | 12,420.29 | 9,657.75 |
| Excise Taxes | | | | 153,169.10 | 147,242.46 |
| Intergovernmental - State Revenue Sharing | | | | 14,733.04 | 15,431.92 |
| Interest and Investment Earnings | | | | 8,401.46 | 2,630.09 |
| Total General Revenues | | | | <u>\$ 1,786,900.45</u> | <u>\$ 1,980,423.31</u> |
| Change in Net Position | | | | <u>\$ 214,455.82</u> | <u>\$ 303,655.07</u> |
| Net Position, July 1 | | | | <u>2,178,507.54</u> | <u>1,874,852.47</u> |
| Net Position, June 30 | | | | <u>\$ 2,392,963.36</u> | <u>\$ 2,178,507.54</u> |

The accompanying notes are an integral part of the financial statements

TOWN OF WESTPORT ISLAND
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

| | <u>2017</u> | <u>2016</u> |
|--|-------------------------------|-------------------------------|
| GOVERNMENTAL FUND BALANCES: | | |
| Restricted for: | | |
| Capital Projects (Schedule A-8) | \$ 244,237.61 | \$ 229,979.85 |
| Other Purposes (Schedule A-4) | 328,767.81 | 125,192.80 |
| Unrestricted (Schedule A-3) | 340,528.56 | 210,326.06 |
| Total Governmental Fund Balances (Exhibit E) | <u>\$ 913,533.98</u> | <u>\$ 565,498.71</u> |
| Amounts reported for governmental activities in the Statements of Net Position are different because: | | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. | 1,873,772.00 | 1,787,744.00 |
| Notes payable are not due and payable in the current period and therefore are not reported in the funds. | (459,102.01) | (301,798.76) |
| Property taxes not collected within sixty days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year assessed. | 64,759.39 | 127,063.59 |
| Net Position of Governmental Activities (Exhibit A) | <u><u>\$ 2,392,963.36</u></u> | <u><u>\$ 2,178,507.54</u></u> |

TOWN OF WESTPORT ISLAND
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

| | <u>2017</u> | <u>2016</u> |
|---|----------------------|----------------------|
| Net Change in Fund Balances - Total Governmental Funds (Exhibit F) | \$ 348,035.27 | \$ 31,798.28 |
| Amounts reported for governmental activities in the Statements of Activities are different because: | | |
| Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays). | 86,028.00 | (26,024.00) |
| Proceeds of loans are revenue in the governmental funds, but the receipt of funds increases liabilities in the Statements of Net Position. | (200,000.00) | |
| Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position. | 42,696.75 | 281,739.19 |
| Property taxes are deferred in the fund financial statements, but in the government-wide financial statements they are recorded as income the year they are assessed. | (62,304.20) | 16,141.60 |
| Change in Net Position of Governmental Activities (Exhibit B) | <u>\$ 214,455.82</u> | <u>\$ 303,655.07</u> |

TOWN OF WESTPORT ISLAND
BALANCE SHEETS - GOVERNMENTAL FUNDS
JUNE 30, 2017 AND 2016

| | GOVERNMENTAL FUND TYPES | | 2017 | 2016 |
|---------------------------------------|-------------------------|----------------------|----------------------|----------------------|
| | GENERAL | CAPITAL PROJECTS | TOTALS | TOTALS |
| ASSETS: | | | | |
| Cash (Note B) | \$ 649,973.81 | \$ 255,657.45 | \$ 905,631.26 | \$ 561,273.17 |
| Accounts Receivable | 5,575.00 | | 5,575.00 | 2,039.71 |
| Taxes Receivable | | | | 358.33 |
| Tax Liens | 72,167.75 | | 72,167.75 | 130,216.48 |
| Tax Acquired Property | 2,811.28 | | 2,811.28 | 2,811.28 |
| Due From Other Funds (Note G) | 11,419.84 | | 11,419.84 | 17,793.73 |
| Total Assets | <u>\$ 741,947.68</u> | <u>\$ 255,657.45</u> | <u>\$ 997,605.13</u> | <u>\$ 714,492.70</u> |
| LIABILITIES, AND FUND BALANCE: | | | | |
| Liabilities: | | | | |
| Accounts Payable | \$ 4,257.46 | \$ - | \$ 4,257.46 | \$ 18.40 |
| Due To Other Funds | | 11,419.84 | 11,419.84 | 17,793.73 |
| Security Deposits | 730.00 | | 730.00 | 730.00 |
| Deferred Tax Revenue (Note D) | 64,759.39 | | 64,759.39 | 127,063.59 |
| Deferred Revenue (Note L) | 2,904.46 | | 2,904.46 | 3,388.27 |
| Total Liabilities | <u>\$ 72,651.31</u> | <u>\$ 11,419.84</u> | <u>\$ 84,071.15</u> | <u>\$ 148,993.99</u> |
| Fund Balance: | | | | |
| Committed for Capital Projects | \$ - | \$ 244,237.61 | \$ 244,237.61 | \$ 229,979.85 |
| Assigned for Other Purposes (Note E) | 328,767.81 | | 328,767.81 | 125,192.80 |
| Unassigned | 340,528.56 | | 340,528.56 | 210,326.06 |
| Total Fund Balance | <u>\$ 669,296.37</u> | <u>\$ 244,237.61</u> | <u>\$ 913,533.98</u> | <u>\$ 565,498.71</u> |
| Total Liabilities and Fund Balance | <u>\$ 741,947.68</u> | <u>\$ 255,657.45</u> | <u>\$ 997,605.13</u> | <u>\$ 714,492.70</u> |

TOWN OF WESTPORT ISLAND
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

| | GOVERNMENTAL FUNDS | | 2017 | 2016 |
|--|------------------------|----------------------|------------------------|------------------------|
| | GENERAL | CAPITAL PROJECTS | TOTAL | TOTAL |
| REVENUES: | | | | |
| Intergovernmental Revenue | \$ 14,733.04 | \$ - | \$ 14,733.04 | \$ 15,431.92 |
| Homestead Reimbursement | 12,420.29 | | 12,420.29 | 9,657.75 |
| Property Taxes | 1,660,480.76 | | 1,660,480.76 | 1,789,319.49 |
| Excise Tax (Auto and Boat) | 153,169.10 | | 153,169.10 | 147,242.46 |
| General Government | 51,844.14 | | 51,844.14 | 35,859.82 |
| Highways, Bridges, and Snow Removal | 25,840.00 | | 25,840.00 | 25,960.00 |
| Interest | 7,695.26 | 706.20 | 8,401.46 | 2,630.09 |
| Protection | 36,261.74 | | 36,261.74 | 17,681.33 |
| Contributions | | 345.00 | 345.00 | 821.00 |
| Total Revenues | <u>\$ 1,962,444.33</u> | <u>\$ 1,051.20</u> | <u>\$ 1,963,495.53</u> | <u>\$ 2,044,603.86</u> |
| EXPENDITURES: | | | | |
| Education | \$ 719,106.00 | \$ - | \$ 719,106.00 | \$ 868,460.16 |
| General Government | 302,812.53 | | 302,812.53 | 261,441.31 |
| Highways, Bridges, and Snow Removal | 360,308.99 | | 360,308.99 | 229,130.70 |
| Protection | 99,697.50 | | 99,697.50 | 70,198.59 |
| Debt Service and Interest | 28,500.00 | | 28,500.00 | 267,677.43 |
| Special Assessments | 286,908.64 | | 286,908.64 | 275,415.96 |
| General Assistance/Service Organizations | 18,126.60 | | 18,126.60 | 40,481.43 |
| Total Expenditures | <u>\$ 1,815,460.26</u> | <u>\$ -</u> | <u>\$ 1,815,460.26</u> | <u>\$ 2,012,805.58</u> |
| Excess of Revenues Over Expenditures | <u>\$ 146,984.07</u> | <u>\$ 1,051.20</u> | <u>\$ 148,035.27</u> | <u>\$ 31,798.28</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Loan Proceeds | \$ 200,000.00 | \$ - | \$ 200,000.00 | \$ - |
| Operating Transfers - In | 16,133.44 | 29,340.00 | 45,473.44 | 135,604.70 |
| Operating Transfers - Out | (29,340.00) | (16,133.44) | (45,473.44) | (135,604.70) |
| Total Other Financing Sources (Uses) | <u>\$ 186,793.44</u> | <u>\$ 13,206.56</u> | <u>\$ 200,000.00</u> | <u>\$ -</u> |
| Excess of Revenues and Other Sources Over Expenditures and Other Uses | <u>\$ 333,777.51</u> | <u>\$ 14,257.76</u> | <u>\$ 348,035.27</u> | <u>\$ 31,798.28</u> |
| Fund Balance, July 1 | 335,518.86 | 229,979.85 | 565,498.71 | 533,700.43 |
| Fund Balance, June 30 | <u>\$ 669,296.37</u> | <u>\$ 244,237.61</u> | <u>\$ 913,533.98</u> | <u>\$ 565,498.71</u> |

TOWN OF WESTPORT ISLAND
STATEMENTS OF FIDUCIARY NET POSITION
NONEXPENDABLE TRUST FUNDS
JUNE 30, 2017 AND 2016

| ASSETS | | 2017 | 2016 |
|------------------------------------|--|---------------------|---------------------|
| | | <u> </u> | <u> </u> |
| ASSETS: | | | |
| Cash (Note B) | | \$ 30,947.01 | \$ 27,497.39 |
| | | <u> </u> | <u> </u> |
| LIABILITIES AND NET POSITION | | | |
| LIABILITIES | | \$ - | \$ - |
| | | <u> </u> | <u> </u> |
| NET POSITION: | | | |
| Nonexpendable (Schedule A-9) | | \$ 17,280.34 | \$ 14,300.00 |
| Restricted | | 13,666.67 | 13,197.39 |
| Total Net Position | | <u>\$ 30,947.01</u> | <u>\$ 27,497.39</u> |
| | | <u> </u> | <u> </u> |
| Total Liabilities and Net Position | | <u>\$ 30,947.01</u> | <u>\$ 27,497.39</u> |
| | | <u> </u> | <u> </u> |

TOWN OF WESTPORT ISLAND
 STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUND TYPE - NONEXPENDABLE TRUST FUNDS
 CEMETERY TRUST FUNDS
 FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

| | 2017 | 2016 |
|------------------------|--------------|--------------|
| REVENUES: | | |
| Interest Income | \$ 86.28 | \$ 59.66 |
| Contributions | 3,363.34 | 10,065.00 |
| Total Revenues | \$ 3,449.62 | \$ 10,124.66 |
| EXPENDITURES | | |
| Change in Net Position | \$ 3,449.62 | \$ 10,124.66 |
| Net Position, July 1 | 27,497.39 | 17,372.73 |
| Net Position, June 30 | \$ 30,947.01 | \$ 27,497.39 |

STATEMENTS OF CASH FLOWS
 FIDUCIARY FUND TYPE - NONEXPENDABLE TRUST FUNDS
 CEMETERY TRUST FUNDS
 FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

| | 2017 | 2016 |
|---|--------------|--------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Interest Income | \$ 86.28 | \$ 59.66 |
| Cash Contributions | 3,363.34 | 10,065.00 |
| Transfer from Town | | 264.85 |
| Net Cash Provided by Operating Activities | \$ 3,449.62 | \$ 10,389.51 |
| Cash Balance, July 1 | 27,497.39 | 17,107.88 |
| Cash Balance, June 30 | \$ 30,947.01 | \$ 27,497.39 |

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Westport Island conform to generally accepted accounting principles as applicable to governmental units.

1. Financial Reporting Entity

The Town of Westport Island was incorporated on February 5, 1828. The Town operates under a town meeting form of government.

In evaluating the Town of Westport Island as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity is the exercise of financial accountability by the Town of Westport Island's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

2. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

In the government-wide Statements of Net Position, the governmental column is presented on a consolidated basis by column, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net invested in capital assets; restricted; and unrestricted. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

3. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

a. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

1. General Fund:

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category) for the determination of major funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

a. Accrual:

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

4. Basis of Accounting (Cont'd)

b. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e. both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

5. Financial Statement Amounts

a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment, in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

b. Capital Assets:

Capital assets purchased or acquired with an original cost of \$1,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

| | |
|-------------------------|-------------|
| Buildings | 12-40 Years |
| Machinery and Equipment | 5-40 Years |
| Improvements | 30-40 Years |
| Other Infrastructure | 30-40 Years |

c. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

d. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

5. Financial Statement Amounts (Cont'd)

e. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

f. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs new terminology and classifications for fund balance items as follows:

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. The fund balances in the Capital Projects Fund and Cemetery Maintenance are in this category.

Assigned fund balances are amounts that the Town intends to use for specific purposes. The Board of Selectmen approved carryovers are included in assigned fund balances.

Unassigned fund balances are all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

NOTE B - CASH:

Cash

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year end. These Categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Town or by its agent in the Town's name.

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE B - CASH (CONT'D):

Cash (Cont'd)

At June 30, 2017 cash consisted of:

| ACCOUNT TYPE | CARRYING AMOUNT | BANK BALANCE | CATEGORY | | |
|------------------------------|--------------------|-----------------|---------------|---------------|----|
| | | | #1 | #2 | #3 |
| Interest Bearing Accounts | \$ 936,578.27 | \$ 948,394.46 | \$ 250,000.00 | \$ 698,394.46 | \$ |

NOTE C - GENERAL FUND BUDGET:

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

NOTE D - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied August 31, 2016 on the assessed value listed as of April 1, 2016 on all taxable real and personal property located in the Town. Taxes were due October 1, 2016 with interest accrued at 5.5% commencing October 2, 2016.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after year end as stated above.

NOTE E - ASSIGNED FOR OTHER PURPOSES:

Historically, the townspeople vote to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

| | |
|--|----------------------|
| General Government | \$ 52,062.41 |
| General Assistance Support of the Poor | 604.00 |
| Protection | 1,312.50 |
| Highways, Bridges, and Snow Removal | 274,788.90 |
| | <u>\$ 328,767.81</u> |

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE F - LONG-TERM DEBT:

The following is a summary of note transactions of the Town for the year ended June 30, 2017:

| | BALANCE 7/1/16 | ADDITIONS | REDUCTIONS | BALANCE 6/30/17 |
|------------------------------|----------------------|----------------------|---------------------|----------------------|
| The First - Wright Property | \$ 157,132.18 | \$ | \$ 21,250.92 | \$ 135,881.26 |
| The First - Squam Creek | | 50,000.00 | | 50,000.00 |
| OshKosh Capital - Fire Truck | 144,666.58 | | 21,445.83 | 123,220.75 |
| The First - Sand & Salt Shed | | 150,000.00 | | 150,000.00 |
| | <u>\$ 301,798.76</u> | <u>\$ 200,000.00</u> | <u>\$ 42,696.75</u> | <u>\$ 459,102.01</u> |

Long-Term Debt as of June 30, 2017 is as follows:

The First - Wright Property:

This note is an installment note. The note is dated June 2, 2004 and monthly payments are stated at 1.27% for a term of 360 months. Monthly payments are due the first of each month in the amount of \$983.71.

The First - Squam Creek:

This note is an installment note dated March 7, 2017 and carries an interest rate of 2.98% for 10 years. The annual payment is \$5,868.47 and will be paid off March 7, 2027.

OshKosh Capital - Fire Truck:

This is a lease agreement dated July 15, 2011 and carries an interest rate of 4.573% for 120 months. Annual payments are due on July 15 in the amount of \$28,201.76 and will be paid off July 15, 2021.

The First - Sand & Salt Shed:

This note is an installment note dated December 12, 2016 and carries an interest rate of 1.93% for two years. The annual payment is \$77,208.52 and will be paid off December 12, 2018.

The annual requirements to amortize the notes and lease payable as of June 30, 2017 follow:

| YEAR ENDING JUNE 30 | PRINCIPAL | INTEREST | TOTAL |
|------------------------|----------------------|---------------------|----------------------|
| 2018 | \$ 122,579.70 | \$ 12,699.05 | \$ 135,278.75 |
| 2019 | 125,570.75 | 9,646.71 | 135,217.46 |
| 2020 | 51,564.20 | 6,506.03 | 58,070.23 |
| 2021 | 53,308.56 | 4,761.67 | 58,070.23 |
| 2022 | 55,120.03 | 2,950.20 | 58,070.23 |
| Thereafter | 50,958.77 | 2,702.91 | 53,661.68 |
| | <u>\$ 459,102.01</u> | <u>\$ 39,266.57</u> | <u>\$ 498,368.58</u> |

Interest paid by the Town in the current year totaled \$9,506.94 and was charged to various accounts.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE G - INTERFUND RECEIVABLES AND PAYABLES:

Due To and Due From other funds consist of the following:

Due From Capital Reserve To General Fund \$ 11,419.84

NOTE H - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at June 30, 2017:

| | BALANCE JULY 1, 2016 | ADDITIONS | DISPOSALS | BALANCE JUNE 30, 2017 |
|---------------------------------------|-------------------------|----------------------|-----------|--------------------------|
| Land and Improvements | \$ 875,042.00 | \$ | \$ | \$ 875,042.00 |
| Buildings and Improvements | 701,090.00 | 112,599.00 | | 813,689.00 |
| Equipment | 314,940.00 | 40,699.00 | | 355,639.00 |
| Vehicles | 450,423.00 | | | 450,423.00 |
| Infrastructure | 457,051.00 | | | 457,051.00 |
| | <u>\$ 2,798,546.00</u> | <u>\$ 153,298.00</u> | <u>\$</u> | <u>\$ 2,951,844.00</u> |
| Accumulated Depreciation | 1,010,802.00 | 67,270.00 | | 1,078,072.00 |
| Net Property, Plant, and Equipment | <u>\$ 1,787,744.00</u> | <u>\$ 86,028.00</u> | <u>\$</u> | <u>\$ 1,873,772.00</u> |

Depreciation expense for the period totaled \$67,270.00. The breakdown of the depreciation in the accrual basis financial statements is \$40,983.00 to General Government, \$18,582.00 to Protection, and \$7,705.00 to Highways, Bridges, and Snow Removal.

NOTE I - RISK MANAGEMENT:

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

NOTE J - OVERLAPPING DEBT:

The Town of Westport Island is situated in Lincoln County and is therefore subject to annual assessments of its proportional share of County expenses. Long-term debt outstanding in Lincoln County for which the Town of Westport Island would be proportionally responsible in the event the County defaulted amounted to \$5,560,000.00 at December 31, 2016. The Town of Westport Island's share would be 3.02% of the debt or approximately \$167,912.00.

TOWN OF WESTPORT ISLAND
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE J - OVERLAPPING DEBT (CONT'D):

The Town of Westport Island is a participant in Regional School Unit 12 (RSU #12) and is subject to annual assessment of its proportional share of school expenses. Long-term debt outstanding in RSU #12 for which the Town of Westport Island would be proportionally responsible in the event the school defaulted is approximately \$16,177,094.00 at June 30, 2017. The Town of Westport Island's share would be 6.67% of the debt or approximately \$1,079,012.00.

NOTE K - EXPENDITURES IN EXCESS OF APPROPRIATIONS (APPROPRIATIONS IN EXCESS OF REVENUES):

During the year expenditures/revenues exceeded total appropriations/revenues in the following general fund categories:

| | APPROPRIATION AND REVENUE | EXPENDITURE | VARIANCE |
|---------------------------|------------------------------|---------------|---------------|
| Payroll Taxes | \$ 6,375.00 | \$ 6,400.29 | \$ (25.29) |
| Town Office & Maintenance | \$ 44,568.52 | \$ 50,069.09 | \$ (5,500.57) |
| Education | \$ 710,101.22 | \$ 710,106.00 | \$ (4.78) |
| Snow Removal | \$ 120,700.00 | \$ 124,891.00 | \$ (4,191.00) |
| Town Roads & Bridges | \$ 100,000.00 | \$ 100,206.89 | \$ (206.89) |

NOTE L - DEFERRED REVENUE:

Deferred revenues at June 30, 2017 consist of the following:

| | |
|------------------------|--------------------|
| State Revenue Sharing | \$ 2,323.99 |
| Prepaid Property Taxes | 580.47 |
| | <u>\$ 2,904.46</u> |

State Revenue Sharing deferred revenues represents the excess of state revenue sharing received over the amount used to reduce the commitment.

NOTE M - SAND & SALT SHED:

At the annual town meeting in June 2016 taxpayers passed Article 5 authorizing selectmen to borrow \$150,000.00 which together with the \$150,000.00 raised and appropriated makes a total of \$300,000.00 towards the construction of a 50 foot by 100 foot building. As of June 30, 2017, \$106,398.50 had been spent leaving a balance of \$193,601.50 for the completion of the project.

NOTE N - SUBSEQUENT EVENTS:

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

TOWN OF WESTPORT ISLAND
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2017

| | ORIGINAL AND FINAL BUDGET | ACTUAL |
|---|---------------------------------|-----------------------------|
| REVENUES: | | |
| Property Taxes | \$ 1,602,381.29 | \$ 1,660,480.76 |
| Excise Taxes - Auto and Boat | 120,700.00 | 153,169.10 |
| Intergovernmental Revenues | 14,733.04 | 14,733.04 |
| Homestead Reimbursement | 12,420.00 | 12,420.29 |
| General Government | | 51,844.14 |
| Highways, Bridges, and Snow Removal | | 25,840.00 |
| Investment Income | | 7,695.26 |
| Protection | | 36,261.74 |
| Total Revenues | <u>\$ 1,750,234.33</u> | <u>\$ 1,962,444.33</u> |
| EXPENDITURES: | | |
| General Government | \$ 244,630.94 | \$ 331,312.53 |
| Special Assessments | 286,908.64 | 286,908.64 |
| Education | 719,101.22 | 719,106.00 |
| Highways, Bridges, and Snow Removal | 395,700.00 | 360,308.99 |
| Protection | 59,572.76 | 99,697.50 |
| General Assistance Service Organizations | 15,517.00 | 18,126.60 |
| Total Expenditures | <u>\$ 1,721,430.56</u> | <u>\$ 1,815,460.26</u> |
| Excess of Revenues Over Expenditures | <u>\$ 28,803.77</u> | <u>\$ 146,984.07</u> |
| OTHER FINANCING SOURCES (USES): | | |
| Loan Proceeds | \$ - | \$ 200,000.00 |
| Operating Transfers - In | | 16,133.44 |
| Operating Transfers - Out | (3,500.00) | (29,340.00) |
| Total Other Financing Sources (Uses) | <u>\$ (3,500.00)</u> | <u>\$ 186,793.44</u> |
| Excess of Revenues and Other Sources Over (Under) | | |
| Expenditures and Other Uses | <u>\$ 25,303.77</u> | <u>\$ 333,777.51</u> |
| Fund Balance, July 1, 2016 | <u>335,518.86</u> | <u>335,518.86</u> |
| Fund Balance, June 30, 2017 | <u><u>\$ 360,822.63</u></u> | <u><u>\$ 669,296.37</u></u> |

TOWN OF WESTPORT ISLAND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 2017

| | | |
|--|------------------|-----------------------------|
| Cash Balance, July 1, 2016 | | \$ 349,087.05 |
| ADD: CASH RECEIPTS: | | |
| Tax Collections: | | |
| Current Year | \$ 1,562,240.51 | |
| Prior Years | 95,823.17 | |
| Prepaid | <u>580.47</u> | |
| Total Tax Collections | | \$ 1,658,644.15 |
| Departmental | | 265,135.50 |
| Accounts Receivable | | 2,039.71 |
| Transfer from Capital Reserves/Trust Funds | | 21,419.87 |
| Homestead | | 11,345.29 |
| State Revenue Sharing | | 15,026.86 |
| State Fees Collected | | 75,190.49 |
| Loan Proceeds | | <u>200,000.00</u> |
| Total Cash Receipts | | <u>2,248,801.87</u> |
| Total Cash Available | | \$ 2,597,888.92 |
| LESS: CASH DISBURSEMENTS: | | |
| Departmental | \$ 1,811,389.92 | |
| Transfer to Capital Reserve Accounts | 63,840.00 | |
| State Fees Paid | <u>72,685.19</u> | |
| Total Cash Disbursements | | 1,947,915.11 |
| Cash Balance, June 30, 2017 | | <u><u>\$ 649,973.81</u></u> |

TOWN OF WESTPORT ISLAND
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED JUNE 30, 2017

| | | |
|--|------------------|-----------------------------|
| Unappropriated Surplus, July 1, 2016 | | \$ 210,326.06 |
| INCREASE: | | |
| Operating Account Balances Lapsed (Net) (Schedule A-4) | \$ 76,952.68 | |
| Decrease in Deferred Property Taxes | <u>62,304.20</u> | |
| | | 139,256.88 |
| | | <u>\$ 349,582.94</u> |
| DECREASE: | | |
| Approved at Town Meeting | \$ 3,454.38 | |
| Auditor | <u>5,600.00</u> | |
| | | 9,054.38 |
| Unappropriated Surplus, June 30, 2017 | | <u><u>\$ 340,528.56</u></u> |

TOWN OF WESTPORT ISLAND
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2017

| | BALANCE FORWARD 7/1/16 | APPROPRIATIONS | CASH RECEIPTS | OTHER CREDITS | TOTAL | CASH DISBURSED | OTHER CHARGES | UNEXPENDED (OVERDRAFT) | BALANCE FORWARD 6/30/17 |
|--------------------------------------|------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|---------------------------|-------------------------------|
| GENERAL GOVERNMENT - ADMINISTRATION: | | | | | | | | | |
| Salaries | \$ - | \$ 70,226.00 | \$ 7,314.64 | \$ - | \$ 77,540.64 | \$ 72,438.62 | \$ - | \$ 5,102.02 | \$ - |
| Payroll Taxes | | 6,375.00 | | | 6,375.00 | 6,400.29 | | (25.29) | |
| Tax Maps | 2,576.23 | 4,050.00 | | | 6,626.23 | 2,900.00 | | | 3,726.23 |
| Debt | | 29,149.00 | | 54,500.00 | 83,649.00 | 78,500.00 | | | 5,149.00 |
| Legal | 5,451.56 | 9,548.44 | 212.50 | 9,904.52 | 25,117.02 | 22,947.42 | | | 2,169.60 |
| Town Office and Maintenance | | 36,796.00 | 7,772.52 | | 44,568.52 | 50,069.09 | | (5,500.57) | |
| Town Hall | | 5,000.00 | | | 5,000.00 | 2,529.61 | | 2,470.39 | |
| Town Capital Expenses | 6,500.00 | | 2,500.00 | | 9,000.00 | 6,200.00 | | | 2,800.00 |
| Audit | | | | 5,600.00 | 5,600.00 | 5,600.00 | | | |
| Assessing | 5,400.00 | | | | 5,400.00 | 2,321.09 | | | 3,078.91 |
| Revaluation | | | | 470.00 | 470.00 | 470.00 | | | |
| Solid Waste | | 77,378.00 | | | 77,378.00 | 77,378.00 | | | |
| Cemetery Committee | 400.00 | | | | 400.00 | 81.00 | | | 319.00 |
| History Committee | 467.03 | 500.00 | | | 967.03 | 442.15 | | | 524.88 |
| Conservation Commission | 1,677.80 | 450.00 | | | 2,127.80 | 46.00 | | | 2,081.80 |
| Wright Property/Back River Jetty | 14,778.35 | | 9,305.57 | 6,472.50 | 30,556.42 | 2,065.86 | | | 28,490.56 |
| Capital Reserve Town Hall | | 3,500.00 | | | 3,500.00 | | 3,500.00 | | |
| Contingency | 5,505.84 | 4,494.16 | | | 10,000.00 | | 9,954.68 | 45.32 | |
| | <u>\$ 42,756.81</u> | <u>\$ 247,466.60</u> | <u>\$ 27,105.23</u> | <u>\$ 76,947.02</u> | <u>\$ 394,275.66</u> | <u>\$ 330,389.13</u> | <u>\$ 13,454.68</u> | <u>\$ 2,091.87</u> | <u>\$ 48,339.98</u> |
| GENERAL GOVERNMENT - TOWN REVENUES: | | | | | | | | | |
| Excise Tax - Motor Vehicles | \$ - | \$ - | \$ 146,696.60 | \$ - | \$ 146,696.60 | \$ - | \$ 120,700.00 | \$ 25,996.60 | \$ - |
| Excise Tax - Boat | | | 6,472.50 | | 6,472.50 | | 6,472.50 | | |
| Interest and Lien Fees on Taxes | | | 13,573.26 | | 13,573.26 | | | 13,573.26 | |
| Investment Interest | | | 7,695.26 | | 7,695.26 | | | 7,695.26 | |
| Miscellaneous | | | 608.03 | | 608.03 | 57.00 | | 551.03 | |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 175,045.65</u> | <u>\$ -</u> | <u>\$ 175,045.65</u> | <u>\$ 57.00</u> | <u>\$ 127,172.50</u> | <u>\$ 47,816.15</u> | <u>\$ -</u> |
| GENERAL GOVERNMENT - STATE REVENUES: | | | | | | | | | |
| Homestead | \$ - | \$ - | \$ - | \$ 12,420.29 | \$ 12,420.29 | \$ - | \$ 12,420.00 | \$ 0.29 | \$ - |
| Snowmobile | | | 86.06 | | 86.06 | | | 86.06 | |
| Tree Growth | | | 1,849.46 | | 1,849.46 | | | 1,849.46 | |
| Veterans | | | 301.00 | | 301.00 | | | 301.00 | |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,236.52</u> | <u>\$ 12,420.29</u> | <u>\$ 14,656.81</u> | <u>\$ -</u> | <u>\$ 12,420.00</u> | <u>\$ 2,236.81</u> | <u>\$ -</u> |
| GENERAL GOVERNMENT - ENFORCEMENT: | | | | | | | | | |
| Planning Board | \$ 2,510.16 | \$ 64.34 | \$ - | \$ - | \$ 2,574.50 | \$ - | \$ - | \$ - | \$ 2,574.50 |
| Board of Appeals | 1,250.33 | | | | 1,250.33 | 102.40 | | | 1,147.93 |
| ACO/Constable | | 100.00 | | | 100.00 | | | 100.00 | |
| Permit - Fee Revenue | | | 275.00 | | 275.00 | | 150.00 | 125.00 | |
| E-911 | | 500.00 | | | 500.00 | 500.00 | | | |
| CEO | | | 3,546.10 | | 3,546.10 | 114.00 | | 3,432.10 | |
| | <u>\$ 3,760.49</u> | <u>\$ 664.34</u> | <u>\$ 3,821.10</u> | <u>\$ -</u> | <u>\$ 8,245.93</u> | <u>\$ 716.40</u> | <u>\$ 150.00</u> | <u>\$ 3,657.10</u> | <u>\$ 3,722.43</u> |

TOWN OF WESTPORT ISLAND
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2017

| | BALANCE FORWARD 7/1/16 | APPROPRIATIONS | CASH RECEIPTS | OTHER CREDITS | TOTAL | CASH DISBURSED | OTHER CHARGES | UNEXPENDED (OVERDRAFT) | BALANCE FORWARD 6/30/17 |
|--|------------------------------|------------------------|----------------------|----------------------|------------------------|------------------------|----------------------|---------------------------|-------------------------------|
| SPECIAL ASSESSMENTS: | | | | | | | | | |
| County Tax | \$ - | \$ 286,908.64 | \$ - | \$ - | \$ 286,908.64 | \$ 286,908.64 | \$ - | \$ - | \$ - |
| Overlay | | 28,758.15 | | 80.32 | 28,838.47 | 2,838.16 | 1,446.89 | 24,553.42 | |
| | <u>\$ -</u> | <u>\$ 315,666.79</u> | <u>\$ -</u> | <u>\$ 80.32</u> | <u>\$ 315,747.11</u> | <u>\$ 289,746.80</u> | <u>\$ 1,446.89</u> | <u>\$ 24,553.42</u> | <u>\$ -</u> |
| EDUCATION: | | | | | | | | | |
| School Account | \$ - | \$ 719,101.22 | \$ - | \$ - | \$ 719,101.22 | \$ 719,106.00 | \$ - | \$ (4.78) | \$ - |
| HIGHWAYS, BRIDGES, AND SNOW REMOVAL: | | | | | | | | | |
| State Highway Funds | \$ - | \$ - | \$ 25,840.00 | \$ - | \$ 25,840.00 | \$ - | \$ 25,840.00 | \$ - | \$ - |
| Emergency Road Contingency | 10,000.00 | | | | 10,000.00 | | | | 10,000.00 |
| Town Roads and Bridges | | 100,000.00 | | | 100,000.00 | 100,206.89 | | (206.89) | |
| Snow Removal | | 120,700.00 | | | 120,700.00 | 124,891.00 | | (4,191.00) | |
| Paving | 65,500.00 | 25,000.00 | | 9,500.00 | 100,000.00 | 28,812.60 | | | 71,187.40 |
| Sand and Salt Storage Building | | 150,000.00 | | 150,000.00 | 300,000.00 | 106,398.50 | | | 193,601.50 |
| | <u>\$ 75,500.00</u> | <u>\$ 395,700.00</u> | <u>\$ 25,840.00</u> | <u>\$ 159,500.00</u> | <u>\$ 656,540.00</u> | <u>\$ 360,308.99</u> | <u>\$ 25,840.00</u> | <u>\$ (4,397.89)</u> | <u>\$ 274,788.90</u> |
| PROTECTION: | | | | | | | | | |
| Fire Department | \$ - | \$ 25,000.00 | \$ 108.00 | \$ - | \$ 25,108.00 | \$ 25,108.00 | \$ - | \$ - | \$ - |
| Fire Department Insurance | | 5,371.00 | | | 5,371.00 | 5,371.00 | | | |
| Generator Grant | | | 30,524.00 | 10,174.74 | 40,698.74 | 33,940.24 | 6,758.50 | | |
| Fire Truck Lease | | 28,201.76 | | | 28,201.76 | 28,201.76 | | | |
| EMT Training | | 1,000.00 | | | 1,000.00 | | | 1,000.00 | |
| Shellfish Conservation | 1,175.50 | | 455.00 | | 1,630.50 | 318.00 | | | 1,312.50 |
| | <u>\$ 1,175.50</u> | <u>\$ 59,572.76</u> | <u>\$ 31,087.00</u> | <u>\$ 10,174.74</u> | <u>\$ 102,010.00</u> | <u>\$ 92,939.00</u> | <u>\$ 6,758.50</u> | <u>\$ 1,000.00</u> | <u>\$ 1,312.50</u> |
| GENERAL ASSISTANCE SERVICE ORGANIZATIONS: | | | | | | | | | |
| Human Resources | \$ - | \$ - | \$ - | \$ 1,213.60 | \$ 1,213.60 | \$ 1,213.60 | \$ - | \$ - | \$ - |
| Support of the Poor | 2,000.00 | | | | 2,000.00 | 1,396.00 | | | 604.00 |
| Lifeflight Foundation | | 150.00 | | | 150.00 | 150.00 | | | |
| Wiscasset Ambulance Service | | 3,000.00 | | | 3,000.00 | 3,000.00 | | | |
| Wiscasset Community Center | | 4,308.00 | | | 4,308.00 | 4,308.00 | | | |
| Lincoln County Animal Shelter | | 718.00 | | | 718.00 | 718.00 | | | |
| Wiscasset Public Library | | 4,720.00 | | | 4,720.00 | 4,720.00 | | | |
| Healthy Kids | | 1,500.00 | | | 1,500.00 | 1,500.00 | | | |
| Midcoast Maine Community Action | | 420.00 | | | 420.00 | 420.00 | | | |
| Senior Generations | | 701.00 | | | 701.00 | 701.00 | | | |
| | <u>\$ 2,000.00</u> | <u>\$ 15,517.00</u> | <u>\$ -</u> | <u>\$ 1,213.60</u> | <u>\$ 18,730.60</u> | <u>\$ 18,126.60</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 604.00</u> |
| | <u>\$ 125,192.80</u> | <u>\$ 1,753,688.71</u> | <u>\$ 265,135.50</u> | <u>\$ 260,335.97</u> | <u>\$ 2,404,352.98</u> | <u>\$ 1,811,389.92</u> | <u>\$ 187,242.57</u> | <u>\$ 76,952.68</u> | <u>\$ 328,767.81</u> |

TOWN OF WESTPORT ISLAND
VALUATION, ASSESSMENT, AND COLLECTIONS
JUNE 30, 2017

| | | |
|---|---------------------|---------------------------------|
| VALUATION: | | |
| Real Estate | \$ 221,372,669.00 | |
| Personal Property | <u>1,180,288.00</u> | |
| Total | | <u><u>\$ 222,552,957.00</u></u> |
| ASSESSMENT: | | |
| Valuation x Rate (\$222,552,957.00 x .0072) | \$ 1,602,381.29 | |
| Supplementals | <u>80.32</u> | |
| | | \$ 1,602,461.61 |
| COLLECTIONS AND CREDITS: | | |
| Cash Collections | \$ 1,562,240.51 | |
| Abatements | 1,088.56 | |
| Prepaid Taxes | <u>1,358.10</u> | |
| Total Collections and Credits | | <u>1,564,687.17</u> |
| 2016-2017 Liens Receivable, June 30, 2017 | | <u><u>\$ 37,774.44</u></u> |

COMPUTATION OF ASSESSMENT

| | | |
|-------------------------|-------------------|----------------------------|
| Tax Commitment | \$ 1,602,381.29 | |
| State Revenue Sharing | 14,733.04 | |
| Homestead Reimbursement | 12,420.00 | |
| Surplus | 3,454.38 | |
| Auto Excise | <u>120,700.00</u> | |
| | | \$ 1,753,688.71 |
| REQUIREMENTS: | | |
| Appropriations | \$ 1,438,021.92 | |
| County Tax | <u>286,908.64</u> | |
| | | <u>1,724,930.56</u> |
| OVERLAY | | <u><u>\$ 28,758.15</u></u> |

TOWN OF WESTPORT ISLAND
RECONCILIATION OF TREASURER'S CASH BALANCE
FOR THE YEAR ENDED JUNE 30, 2017

| | | |
|---|---------------|----------------------|
| Cash on Hand | | \$ 150.00 |
| GENERAL FUND CHECKING ACCOUNT: | | |
| The First, Damariscotta, Maine | | |
| Balance Per Bank Statement | \$ 661,790.00 | |
| Deduct: Outstanding Checks | (11,979.99) | |
| Add: Deposit in Transit | 13.80 | |
| Balance Per Books | | 649,823.81 |
| Cash Balance, June 30, 2017 (Exhibit E) | | <u>\$ 649,973.81</u> |

Schedule A-7

TAX LIENS
JUNE 30, 2017

Real Estate2016

| | | |
|----------------------------------|-------------|---------------------|
| Carantit, Revocable Trust | \$ 1,465.81 | |
| Chartier, Michelle | 1,127.45 | |
| Crosman, Carl D. | 1,858.05 | |
| Crosman, Carl D. | 1,207.12 | |
| Crosman, Carl D. | 422.36 | |
| Crosman, Carl D. | 313.88 | |
| Duley, Peter H., II | 145.49 | |
| Duley, Peter H., II | 591.72 | |
| Greenleaf, Mona | 598.38 | |
| Miller, Diane E. | 1,821.82 | |
| Misner, Milton W. | 3,098.37 | |
| Ober, Steven P. | 4,794.39 | |
| Pagenkopf, Ingo | 822.50 | |
| Pagenkopf, Monika | 1,182.89 | |
| Quirion, Arlene | 1,150.61 | |
| Roche, Shawn | 907.70 | |
| Sacchetti, Sally C. | 1,678.97 | |
| Sacchetti, Sally C. | 1,899.72 | |
| Sacchetti, Stephen | 1,741.96 | |
| Sholedice, Thomas | 289.41 | |
| Walker, Elaine; Doherty, Beverly | 5,953.27 | |
| Wallace, Jean, Estate of | 3,563.01 | |
| Wallace, John R. | 1,031.04 | |
| West, Nick | 108.52 | |
| | | <u>\$ 37,774.44</u> |

TOWN OF WESTPORT ISLAND
TAX LIENS
JUNE 30, 2017

Real Estate (Cont'd)2015

| | | |
|----------------------------------|-------------|---------------------|
| Chartier, Michelle | \$ 1,194.71 | |
| Crosman, Carl D. | 1,154.32 | |
| Crosman, Carl D. | 1,357.76 | |
| Crosman, Carl D. | 474.79 | |
| Crosman, Carl D. | 353.71 | |
| Duley, Peter H., II | 164.69 | |
| Duley, Peter H., II | 669.80 | |
| Miller, Diane E. | 2,062.20 | |
| Ober, Steven P. | 5,467.73 | |
| Pagenkopf, Ingo | 931.02 | |
| Pagenkopf, Monika | 1,338.96 | |
| Roche, Shawn | 577.50 | |
| Sacchetti, Sally C. | 1,900.50 | |
| Sacchetti, Sally C. | 2,150.38 | |
| Sacchetti, Stephen | 1,971.80 | |
| Sholedice, Thomas | 327.60 | |
| Walker, Elaine; Doherty, Beverly | 6,738.77 | |
| Wallace, Jean | 3,110.61 | |
| Wallace, John R. | 1,167.08 | |
| West, Nick | 122.84 | |
| | <hr/> | |
| | | \$ 33,236.77 |
| <u>2013</u> | | |
| Sholedice, Thomas | | 1,156.54 |
| | | <hr/> |
| | | <u>\$ 72,167.75</u> |

TOWN OF WESTPORT ISLAND
CAPITAL RESERVE FUNDS
JUNE 30, 2017

MUNICIPAL LANDING FUND:

| | | |
|------------------------|---------------|--------------|
| Balance, July 1, 2016 | \$ 46,785.17 | |
| Add: Interest Earned | <u>140.56</u> | |
| Balance, June 30, 2017 | | \$ 46,925.73 |

CAPITAL IMPROVEMENT FUND:

| | | |
|------------------------|--------------|----------|
| Balance, July 1, 2016 | \$ 8,938.09 | |
| Add: Interest Earned | <u>26.87</u> | |
| Balance, June 30, 2017 | | 8,964.96 |

CLOUGH POINT FUND:

| | | |
|------------------------|--------------|----------|
| Balance, July 1, 2016 | \$ 4,564.55 | |
| Add: Interest Earned | <u>13.73</u> | |
| Balance, June 30, 2017 | | 4,578.28 |

MOORING ACCOUNT:

| | | |
|------------------------|-------------|----------|
| Balance, July 1, 2016 | \$ 1,206.46 | |
| Add: Interest Earned | <u>3.63</u> | |
| Balance, June 30, 2017 | | 1,210.09 |

TOWN HALL FUND:

| | | |
|------------------------|-----------------|-----------|
| Balance, July 1, 2016 | \$ 15,581.61 | |
| Add: Interest Earned | 43.89 | |
| Revenue | 330.00 | |
| Appropriation | <u>3,500.00</u> | |
| Balance, June 30, 2017 | | 19,455.50 |

SHELLFISH FUND:

| | | |
|------------------------|--------------|----------|
| Balance, July 1, 2016 | \$ 6,694.94 | |
| Add: Interest Earned | 20.11 | |
| Revenue | <u>15.00</u> | |
| Balance, June 30, 2017 | | 6,730.05 |

STATE HIGHWAY FUND:

| | | |
|------------------------------------|-------------------|-----------|
| Balance, July 1, 2016 | \$ 32,134.67 | |
| Add: Interest Earned | 154.58 | |
| Department of Transportation Funds | 25,840.00 | |
| Less: Transfer Out | <u>(9,500.00)</u> | |
| Balance, June 30, 2017 | | 48,629.25 |

TOWN OF WESTPORT ISLAND
CAPITAL RESERVE FUNDS
JUNE 30, 2017

HUMAN RESOURCES COMMITTEE:

| | | |
|------------------------|-------------------|------|
| Balance, July 1, 2016 | \$ 1,162.38 | |
| Add: Interest Earned | 1.06 | |
| Less: Transfers | <u>(1,163.44)</u> | |
| Balance, June 30, 2017 | | \$ - |

VETERANS GRAVES FUND:

| | | |
|------------------------|-------------|--------|
| Balance, July 1, 2016 | \$ 885.47 | |
| Add: Interest Earned | <u>2.65</u> | |
| Balance, June 30, 2017 | | 888.12 |

FERRY ROAD RESERVE:

| | | |
|------------------------|-------------|--------|
| Balance, July 1, 2016 | \$ 239.90 | |
| Add: Interest Earned | <u>0.72</u> | |
| Balance, June 30, 2017 | | 240.62 |

LAND FOR WESTPORT'S FUTURE:

| | | |
|----------------------------------|-------------------|-----------|
| Balance, July 1, 2016 | \$ 30,112.95 | |
| Add: Interest Earned | 77.97 | |
| Less: Transfer Out - Grant Match | <u>(5,000.00)</u> | |
| Balance, June 30, 2017 | | 25,190.92 |

PAVING:

| | | |
|------------------------|---------------|-----------|
| Balance, July 1, 2016 | \$ 36,864.72 | |
| Add: Interest Earned | <u>110.76</u> | |
| Balance, June 30, 2017 | | 36,975.48 |

REVALUATION:

| | | |
|------------------------|-----------------|----------|
| Balance, July 1, 2016 | \$ 9,791.51 | |
| Add: Interest Earned | 35.74 | |
| Less: Transfer Out | <u>(470.00)</u> | |
| Balance, June 30, 2017 | | 9,357.25 |

EMERGENCY ROAD MAINTENANCE:

| | | |
|------------------------|--------------|-----------|
| Balance, July 1, 2016 | \$ 10,017.43 | |
| Add: Interest Earned | <u>36.15</u> | |
| Balance, June 30, 2017 | | 10,053.58 |

MUNICIPAL SAND AND SALT STORAGE BUILDING:

| | | |
|------------------------|--------------|-----------|
| Balance, July 1, 2016 | \$ 25,000.00 | |
| Add: Interest Earned | <u>37.78</u> | |
| Balance, June 30, 2017 | | 25,037.78 |

Total

| |
|---------------|
| \$ 244,237.61 |
|---------------|

TOWN OF WESTPORT ISLAND
TRUST FUNDS
JUNE 30, 2017

| | BALANCE 7/1/16 | INTEREST | INCREASE | DECREASE | BALANCE 6/30/17 | PRINCIPAL | INCOME |
|--------------------------------------|---------------------|-----------------|--------------------|-------------|---------------------|---------------------|---------------------|
| Cemetery Trust | \$ 1,717.18 | \$ 5.46 | \$ 150.00 | \$ - | \$ 1,872.64 | \$ 700.00 | \$ 1,172.64 |
| Conservation Commission - Historical | 347.49 | 1.47 | 233.00 | | 581.96 | | 581.96 |
| Dorothy Dogget | 13,026.46 | 42.13 | 2,980.34 | | 16,048.93 | 14,480.34 | 1,568.59 |
| Shattuck - Heal Cemetery | 6,037.75 | 18.12 | | | 6,055.87 | | 6,055.87 |
| Tarbox Cemetery | 5,661.27 | 16.98 | | | 5,678.25 | 2,100.00 | 3,578.25 |
| Westport WCC Scholarship | 707.24 | 2.12 | | | 709.36 | | 709.36 |
| | <u>\$ 27,497.39</u> | <u>\$ 86.28</u> | <u>\$ 3,363.34</u> | <u>\$ -</u> | <u>\$ 30,947.01</u> | <u>\$ 17,280.34</u> | <u>\$ 13,666.67</u> |

CEMETERY COMMITTEE

In May, as has been our long-standing custom, the Committee visited each of the known 71 private cemeteries on the Island. Our purpose is two-fold: to inspect the condition of the grave markers and cemetery grounds for needed repairs and clean-up, and to place new American flags on the 52 known veteran's graves. Throughout the following spring to fall period, members of the Committee performed needed maintenance and upkeep on a number of these cemeteries.

In addition to these activities, the Committee participated with the Westport Community Association and the History Committee to conduct the first Cemetery Tour for residents. This guided tour in September visited nine of the interesting old cemeteries on the Island. The tour included discussions and interesting lore of the families buried in each.

The Committee wishes to thank the residents and landowners of the Island for their interest and support in the upkeep of the Town's historic cemeteries.

| | |
|---------------------------|--------------------------|
| Calvin Cromwell, Co-Chair | William Cooney, Co-Chair |
| William Hopkins | George D. Richardson III |

TOWN HALL COMMITTEE

The Town Hall Committee undertook three major projects this past year. The first was a continuation of repairs to many of the exterior window sills and moldings. These have been a continuing maintenance item over the last few years and have now been repaired. The second was painting the north and south exterior walls as a follow-up to painting the east and west sides in 2015. The third project was painting the interior walls which were last painted over a decade ago. In addition to these major projects, the Committee replaced a few of the exterior clapboards which were showing signs of rot before the painting.

During the year, the Committee, with assistance from the Community Association, had several clean up sessions – the biggest being after the interior painting and before the Town Meeting. The Town Hall Committee thanks the full and part-time residents of the Island for their continued support of this historic building. The Hall is available to all Town residents for family events and celebrations, as well as to Town Committees and the Community Association for meetings and special events.

This year the Committee accepted with regret the resignation of Bob Mongeon who has been a valuable member of the Committee for over 25 years. Bob's expertise in plumbing, heating and electrical matters was extremely valuable in keeping the Hall in top condition. We have recently welcomed Ron Stoodley and Art Weber as new members.

In closing, the Committee wishes to thank Committee Chair William Cooney who resigned his position at the end of April. Bill has dedicated 20 years of service and leadership to this Committee and the preservation of Westport Island's Town Hall. He stayed the course when emergencies occurred, he shoveled the entryway after snowstorms, he made sure that the Town Hall was kept in excellent condition – and he was always available to meet the needs of the Town's residents. We will miss him. William Hopkins has been elected to fill his place as Chair for the coming year.

| | | | |
|-----------------------|---------------|-----------------|-----------|
| William Cooney, Chair | Betsy Forrest | William Hopkins | Art Weber |
| Jeff Tarbox | Ron Stoodley | Emily Adler | |

WESTPORT ISLAND HISTORY COMMITTEE

The Westport Island History Committee is a volunteer organization dedicated to advising Westport Island Selectmen on the pursuit, preservation and promotion of the Island's proud history and rich cultural heritage.

In the 2017-2018 year the Westport Island History Committee (WIHC)

- Laid the groundwork – with the help of a hardworking subcommittee -- for a September 2018 Historic House Tour that will allow Islanders and neighbors to visit some of the oldest and most distinctive houses on the Island;
- Was featured in the summer edition of the Maine Historical Society's magazine as a "Contributing Partner";
- Joined with the Cemetery Committee and the Westport Community Association in hosting a successful September 2017 cemetery tour;
- Provided genealogical assistance to visitors and islanders with Westport Island ancestors;
- Assisted the town in selecting the preservation company to preserve the town's oldest record book;
- Continued cataloging of the materials in our collection to make them more accessible to potential users;
- Reviewed the feasibility of preserving the 19th century Segerstrom house and assisted the Kennebec Estuary Land Trust (KELT) with evaluating the historical value of its contents;
- Undertook a thorough documentation of the Segerstrom house and its history with Dennis Dunbar (liaison to KELT) and agreed to be the steward of historical artifacts on the Segerstrom Preserve;
- Began research on possible chapters for the next evolution of a book on Westport's history, including:
 - Investigating causes of Westport deaths in the 19th century
 - Researching occupations and professions of Islanders
 - Expanding our history of Island schools
 - Examining the evolution of roads on the island
 - Documenting travel to Westport by Steamboat

Thank you to all those who contributed historical items and family histories to our collections this year, including:

- The Peter Segerstrom and Carol & Allan Clarke families for photographs, documents and artifacts from the life of Florence "Flossie" Dunton Gilmore, Westport Island's first female college graduate (1906), and from the former Segerstrom house in what is now the Carl and Barbara Segerstrom Preserve at Squam Creek
- David P Bradford for maps found in the old Thomas Brooks house (now Bradford's)
- George and Marcia Richardson for town reports and materials from Amos M. Jewett and the Westport ice trade
- Jeanette Brown Gleason for a sign from the former Colby store by the Ferry Landing
- Deborah Doggett Hammond for papers of Brewster Doggett, a member of the Westport-Wiscasset Bridge District, relating to the old causeway
- Ted Frois and Dennis Dunbar for the gift of a framed copy of a 1772 map of "Jeremysquam Island" obtained from the British Library

Members have participated in training sessions organized by Maine Archives & Museums and the Maine Association of Non-Profits; and they have contributed over 500 volunteer hours and \$500 in in-kind donations this year.

To facilitate continued expansion of the collection and the resources to support it, we will be creating a 501c3 non-profit "Friends of Westport Island History" in the coming year. Its goals will include involving more people and fundraising for the improved preservation, storage and sharing of our collections.

We sadly accepted the resignation of Bill Cooney and thank him for his work and dedication to the island's history.

Jeff Tarbox (Chair), Mary Coventry (Vice-Chair), Gaye Wagner (Secretary), Mary Ellen Barnes, Amy Mussman, Deborah Williams, and Associate Members Sandy Besecker, Paul Bonyun, Julie Casson, Callie Connor, Dennis Dunbar, Joseph Foye, Dedee Greenleaf-Hodgdon, Judy Hughes, Ruth Laurayne Presby, George D. Richardson, Jr.

CONSERVATION COMMISSION

The mission of the Conservation Commission is to encourage the *protection and preservation of the natural resources of Westport Island and its coastal waters for the use and enjoyment of residents and their families*. In carrying out these functions, the Commission works with local officials, the planning board, citizens, private organizations and regional, state and federal agencies, as appropriate. In our view, “conservation” is not just “preservation”; it’s the intelligent and ecological use of our natural resources to benefit all present and future residents of our island.

The specific projects the Commission undertakes are determined by the interests of the members and the Town. During the period from 16 April 2017 to 15 April 2018, the following projects were undertaken:

1. Clough Point Town Preserve - The Commission continues to maintain and improve this property, with periodic clean-up and the maintenance of trails, picnic benches and trail signs.
2. Bonyun Preserve - Members of the Commission have periodically assisted other volunteers with the building of and repairs to several footbridges in the preserve. This scenic coastal property is open to the public and has an extensive trail network for hiking. During the past year we are pleased to report that the Kennebec Estuary Land Trust has acquired an adjoining parcel which has resulted in expansion of the trail network
3. Island Clean-Up Day - The Commission continues to host this yearly event when Westport Island residents join together to clean the litter from our roadsides. We were at it again this spring, on April 28th. We urge residents living along roads to periodically pick up litter adjacent to their property.
4. Coastal Stewardship Guide - This guide, which was completed during early 2016 as a collaborative effort with three other towns, was previously mailed to all Island residents. In addition to serving as a guide to help residents learn how to best protect water resources, conserve local habitat and provide a healthy community, the guide includes several Westport Island specific pages that provide information on conserved open to the public as well as a list of regional and local contacts. The guide is posted as a link on the Town’s website: <http://westportisland.us/board-committee/conservation-commission>
5. Protecting Open Space - Westport Island is relatively rural with large tracts of privately-owned undeveloped land. Unfortunately, compared to other towns in coastal Maine, we have a significantly smaller percentage of our total land area permanently protected. During the past few years we have identified several undeveloped parcels of land that would be excellent candidates for permanent protection as conservation property. Several of these parcels include significant freshwater wetlands and some have salt water frontage. We are pleased to report that during the past year, with the help of local conservation groups and many generous residents, we have been successful in permanently protecting the Carl and Barbara Segerstrom Preserve located on West Shore Road. Further details including maps of all public access conservation properties are provided as a link on the Town’s website: <http://westportisland.us/community/public-lands>. We welcome any input to help us identify additional Island areas of special interest with respect to: (1) Wildlife/Nature Habitat, (2) Recreation, (3) Water Quality, (4) Scenic/Historic Value, and (5) Hunting/Fishing. We welcome any other ideas regarding how we can help the town secure more permanently protected open space on the Island.
6. Island Trails Project - We continue to explore the potential for establishing a network of trails on the Island. We have identified several potential routes along existing trails and former roads that pass along property lines through remote sections of some of the larger undeveloped parcels, through permanently protected privately-owned conservation property and through town-owned land. We are pleased to confirm that by state mandate, permission by residents to allow a walking trail on or adjacent to their property creates virtually no liabilities on their part. The Commission is pleased to work with land owners to ensure that any concerns they have are addressed and that any agreement, whether written or verbal, could be changed at any time. We welcome input from Island residents regarding their knowledge of old roads and trails that we may explore as part of this effort.

The Commission wishes to invite any Island residents with an interest in conservation and in helping maintain our unique Island environment to join the Conservation Commission. Please contact any of the persons listed below.

Richard Tucker, Chairman
Dennis Dunbar, Finance Director
Nancy Rider, Associate

Donna Curry, Secretary
Dan Bradford
April Thibodeau, Associate

Ann Springhorn
Bill Hopkins, Associate
Kyle De Pietro, Associate

COMPREHENSIVE PLANNING COMMITTEE

The Selectmen appointed members of the Comprehensive Planning Committee in February 2018 to update The Town of Westport Island's 2002 Comprehensive Plan. Committee members were selected from Town Committees, or based on personal expertise, to represent content areas that are important to the prosperity and future of the island and its residents: land conservation, planning and growth management, groundwater protection, code enforcement, protection of our history, public safety services, technological infrastructure, roads, harbors and public lands and services.

Town plans need to be updated every decade or so in order to meet the State's requirements for "consistency findings". Without a current and approved Comprehensive Plan, the town does not meet grant program rules for eligibility for state grant programs such as the Shore and Harbor Planning Grants or Coastal Community Grants. These and other state funded grants have served the town well for funding improvements at the Wright Landing Municipal Boat Launch and at Clough Point Town Preserve.

The plan is expected to take 18-24 months to complete and will involve the active participation, and the input, of town residents thru workshops and surveys. The plan will be based on a common vision for our town's future.

Although the Committee is just forming and beginning its work, we encourage residents to review the 2002 plan and consider the direction and vision outlined and where updates are warranted. The existing plan can be seen on the Comprehensive Planning Committee's page on the town's web site:

<http://westportisland.us/board-committee/comprehensive-planning-committee>

| | | | |
|-------------------|------------------------|-----------------|-----------------|
| Bob Mooney, Chair | Jeff Tarbox, Secretary | Dick Barker | Jerry Bodmer |
| Neil Cavanaugh | James Cromwell | Richard DeVries | Dennis Dunbar |
| Bud Gallagher | Joanna Jacobs | Jason Kates | Gary Richardson |
| Ronald Stoodley | | | |

CABLE CONTRACT NEGOTIATING COMMITTEE

In 2016, the town authorized, and the Selectmen appointed, the Cable Contract Negotiating Committee to renegotiate a contract with Time Warner Cable, now Spectrum. The original committee -- consisting of Ross Norton, Jack Swanton, Jason Kates and Joe Donohue -- was fortunate to later add Ralph Jacobs and Noah Feldman, attorneys, to its ranks helping us to review an enormous amount of information.

The committee began meeting monthly and recently has been meeting almost weekly. We have spent this last year researching our current position by talking with Spectrum and scanning and reviewing 130 documents. We have had some assistance from outside counsel with this review. The committee now knows where we stand and has a place to start when we sit at the table with Spectrum. We are at the stage of setting up meetings with Spectrum and hope to work out a new contract for the Selectmen's and the town's review later this year. Our goal is to get as much of the Island as possible wired for cable services.

| | | | |
|--------------------|-------------------------|-------------|-------------|
| Ross Norton, Chair | Jack Swanton, Secretary | Jason Kates | Joe Donohue |
| Ralph Jacobs | Noah Feldman | | |

PLANNING BOARD

The Westport Island Planning Board had a full complement of members with five full members and two alternates. There has been low turnover, resulting in good working relationships and increased familiarity with the rules, laws and ordinances that provide guidance to the members. This results in better understanding of the applications before us. The public is always welcome at our regularly scheduled public meetings held on the second Wednesday of the month at 7 pm in the Town Office.

The members of the Board, who are appointed for three-year terms were: Dick Barker, Archie Bonyun (Acting Secretary), Richard Gray, Don Leis, and Ruth Nelson (Chair). The two alternates normally serve for one year terms: Michelle Chartier and Chris Malliet. Chris requested consideration to be a permanent alternate to allow for involvement with his construction business. Michelle moved from Westport toward the end of her term, causing an opening for a new member with knowledge and experience. A search began, resulting in the appointment of Jeff Tarbox in August 2017.



Noticed Site Visits were held for three pier and two small business applications approved by the Board, as well as for Westport's new Sand and Salt Shed. The two applications reviewed under the Site Plan Review Ordinance were for Sasanoa Brewing Company and the North End Lobster Co-op. Both applications were well done and easily approved by the Board. An approval was also granted for a parking area to be constructed at the Squam Creek Preserve. We saw one application which involved a lot of discussion: the applicant wished to spread more than 10 cubic yards of stones on a muddy area from Main Road to about 20 feet into a lot she was selling. It was neither a driveway nor a road and became a new wrinkle. After

much discussion, it was determined that the Code Enforcement Officer (CEO) should review the application and provide the permit, but this dilemma leaves us needing revisions to both the Shoreland Zoning Ordinance and the Building Code Ordinance for clarity in the assignment and review for such a project.

The Board's agendas also included several other matters: completing the task to make ordinance definitions consistent, revising our Mission Statement and clearly stating the role of the Planning Board. Although these issues seem relatively clear to current members, all of us have experienced the need for clarification of boundaries and rules as incoming, inexperienced Board members. This is a work in progress, so stay tuned for next year's update.

Ruth Nelson, Chair

BOARD OF APPEALS

The Westport Island Board of Appeals received no applications for appeal this year and conducted no public hearings.

Neil Cavanaugh, Chair

SHELLFISH COMMITTEE REPORT

The Westport Island Shellfish Committee oversees and supports efforts in the conservation of soft shell clams within the town's clam flats.

The Westport Island Shellfish Committee, on average, has been seeding an area once every two years. It takes three to five years for a seed clam to mature to its legal size of two inches. The Shellfish Committee then has a permit process in place which closes the seeded area from the taking of soft shell clams for a designated amount of time. This closure is in place with the written approval of the Department of Marine Resources. The seeding closure process allows the juvenile seed clams to mature and reproduce with the intent for the area to become self-sustaining of soft shell clams.

Each area that has been seeded should be followed by surveys every two years to determine if the area maintained the clams that were placed there and to see if there are any signs of reproduction. Not all areas will maintain soft shell clams due to lack of nutrients or the area having a high predator level such as green crabs.

The Westport Island Shellfish Committee is always interested in recruiting new members who are interested in helping to seed and survey the areas of focus by the Committee. Please contact any Committee member or Gaye, the Town Clerk, at the Town Office with your interest in helping keep our flats sustainable with soft shell clams.

Respectfully submitted,
Lincoln Richardson, Chair
207-882-9615

Adam Webber, Vice Chair
207-350-0925

George Richardson III, Treasurer

ROAD COMMITTEE



The Road Committee did not meet this year because the focus was on the completion of the Sand and Salt Shed. The Sand and Salt Shed was initially endorsed by the Road Committee in 2008. Members at the time approved the engineering specifications and recommended that the Selectmen proceed with construction. Unfortunately, the budget did not allow us to proceed at the time. The project came back before the people in 2016 when a tax note was paid and more funds were available. It is great to see the shed now complete and to be able to get competitive rates for the bulk purchase of sand and salt.

Now, the focus will turn to paving and better documentation of problem areas on the town roads so that we are eligible for federal and state funds when they are available. We will be meeting in the year ahead to look at developing an improvement plan for our roads. Any input from citizens about trouble spots, safety hazards or comments in general should be given to Jim Cromwell, Chair of the Road Committee, 350-9562, or Garry Cromwell, the Road Commissioner, 882-9889. The current maintenance and paving budgets are not adequate for major improvements.

Respectfully submitted,
Jim Cromwell, Chair

Wright Landing Committee

Through the hard work of Ken Parsons, Al Andrews, Bob Morris, Rick Pollak, and Richard DeVries the Wright Landing continues to be neat, well maintained, and open to the public. Donna Curry and her Horticulture Committee continue to bring more beauty to the landing.

With the help of Adam Webber, Mike Cromwell, Mark Cromwell and Bob Cavanaugh and the G&D backhoe, quick work of installing and removing the floats was completed again this past year. Routine work -- like treating the privy, mowing, and trimming -- was completed by Al, Ken, Bob, and Richard.

Painting of the sheds and trim on the house is planned for next year. The house is in need of a new roof in the near future as well.

The Wright Landing Committee needs new members as the age of committee members keeps creeping up.

Richard DeVries, Ken Parsons, Al Andrews, & Bob Morris

Westport Island Horticulture Committee



Why do you live in Maine?
Why Westport Island? Is it
the lovely water views? Smell
of salt air? Sound of sea gulls
arguing over a meal? If so,
then the Westport Island
Horticulture Committee can
help you fulfill those dreams!

In 2017, the Westport Island
Horticulture Committee,
better known as the Ferry
Garden Committee, almost
completed planting around
the parking lot. Most of our
energy was focused on
upkeep around the various
beds and enjoying our time
outside.

We are a group of Westporters who enjoy getting our hands dirty as we work together to tend to the gardens we have created at the Ferry Landing. If you are interested in joining us, please give Donna a call at 882-7156 or email her at donnac@zwi.net. The work is not challenging, nor time-consuming, but it is very rewarding.

Take a ride around the area and enjoy the scenery. Then give us a holler to join in the fun!

*Emily Adler
Liz Lee*

*Lee Bodmer
Debbie Lorenson*

*Donna Curry
Gretchen McNamara*

*Marty Landorf
Debbie Williams*

Westport Volunteer Fire Department (WVFD)

This year, Bob Mooney retired after serving 12 years as the Fire Chief and 25 years total with the Fire Department. Like every Chief before him, he leaves the department in a better place than when he started. I would like to recognize Chief Mooney for a job well done – for keeping the department going when it was down to a handful of members, for spearheading the effort to get Engine 2, for making us a 501(c)(3) non-profit, for guiding us through state inspections with flying colors, for helping secure grants for much needed equipment and gear, and for all the countless hours and projects he did. But most of all, for creating a sense of pride and professionalism that carries through in everything we do.

Now the torch has been passed to me. I know that many people probably don't know me. My name is Stacey Hutchison. My family and I have lived here for over twenty years – working, raising kids, and doing everything else a family does. Westport Island is home, not just for me, but for all of us on the department. You are our friends, our family, and our community. We are proud to serve you.

Chief Mooney has done so much for this department, but there is more to do. Our normal operating costs for the department range from \$40,000 - \$45,000 a year. Over the past few years, we have slowly increased our requested appropriation from the town and have relied on donations, grants and even returnable bottles to make ends meet. We work hard to make sure that we use our money wisely without compromising safety. Some of the things we used to do ourselves to save money (like building and vehicle maintenance), we can no longer do due to liability issues. Like everyone else, we are beset by increasing costs. In the end, I need to have a budget that matches our operating costs so that we can effectively plan for maintenance, training and equipment upgrades for the upcoming year.

Like most fire departments in the country, manpower is always an issue. We currently have about ten active members. Three of us are Firefighter I & II and Emergency Medical Technicians (EMTs). We also have another five basic firefighters qualified for interior attack. One, I am proud to say, has just finished testing to be an EMT. These classes represent months of classes and hundreds of hours of work. To date, members of the department get paid nothing for their service. I think some kind of financial compensation is imperative for retention and recruitment. This is to commend the countless hours of training, checking gear and service time asked of our volunteers. I plan on offering an incentive stipend for active members to earn up to a \$1,000 a year. Is anyone going to get rich doing this? No – that's not why we are here. But it helps offset the time spent away from family, the calls in the middle of the night, the calls just when dinner is ready, or during a storm when we would rather hunker down under a blanket. It might also prompt someone who was thinking about joining the WVFD to come in for a visit. All the gear, all the equipment, all the trucks are nothing without the men and women who are willing to answer the call and step into harm's way.

In conclusion, I know these are some big changes. But these changes are to help us help you. When someone calls 911, it is because they need help and they need it now. We train and prepare so that when we are needed, we are ready.

On behalf of all of us at the Westport Volunteer Fire Department -- thank you for all of your support. It does truly mean a lot to us.

Sincerely,
Stacey Hutchison, Chief, WVFD

Helping Hands of Westport Island Annual Report

Helping Hands of Westport Island is a benevolent group of Board members and volunteers offering aid, comfort and transportation to residents of Westport Island. We are a non-profit charitable organization 501(c)(3). All donations are fully tax deductible. None of our members or volunteers is paid. Our funding is provided by donations from individuals, not from taxes levied by the Town of Westport Island.



The Westport Island Cottage Pantry was established in September of 2010. Last year, we served approximately 22 households. We receive food from TEFAP (The Emergency Food Assistance Program/USDA); and we shop at the Good Shepherd Food Bank in Auburn where we are able to purchase \$600 worth of food for every \$100 spent. The pantry also benefits from a variety of community donations. The Community Association places donation boxes at its functions during the year to collect non-perishable food items and paper products for the benefit of the Island Cottage Pantry.

All are welcome to call Michael Cromwell (380-5885) or Linda Davis (882-5464) to see if your income level qualifies you to receive help from the pantry. We open the pantry by appointment when a resident calls. Each year, we send an annual fundraising newsletter to inform residents of our activities and of other resources available to Westport residents. Helping Hands' activities include:

- At Thanksgiving , Christmas and Easter we provide baskets for many residents;
- We co-sponsor the annual Halloween Dance with the Community Association;
- Our members and volunteers respond to requests for rides to and from doctor's appointments and grocery shopping; do shoveling, house chores, small home repairs, yard chores; and provide meals and children's gifts at Christmas.
- Our members and volunteers check on older residents during storms and respond to a variety of requests for assistance. We are especially vigilant of our residents during ice and snow storms and during power outages to assure that they are safe.
- Emergency fuel assistance is provided to those in need during the heating season. We can also contact Lincoln County Energy fund for additional help with fuel. This past year we supplied Island residents with 2600 gallons of fuel.
- To protect their privacy, the identity of those we serve is strictly confidential.

Thank you to all who have volunteered their time and have donated funds to our committee. With your ongoing support, we hope to be able to continue our level of help to those in need. Please feel free to contact any of our members if you have any questions or comments, if you need any assistance that we might provide, or if you are interested in volunteering.

Respectfully submitted,

Michael Cromwell, President
Donna Gregory, Secretary

Linda Davis, Vice-President
Althea Cromwell

Adam Webber, Treasurer
Marcia Richardson

Westport Community Association

The Westport Community Association (WCA) was incorporated in the State of Maine in 1955. The WCA annually raises funds for its mission to:

- ❖ Organize **Community Events** to promote the well-being of the Westport Island community
- ❖ Support our **Island Cottage Pantry (Island food assistance)**
- ❖ Provide **Educational Awards** to qualified residents pursuing a post- secondary education or training
- ❖ **Maintain the historic, non-denominational Westport Community Church** adjacent to the Old Town Hall.

This year's WCA Board of Directors, a dedicated 14-person group of residents, has organized the following 2018 community events. We encourage you to attend and help foster our sense of community!

- **Pancake Breakfast - April 21**
- **Garden Plant Swap & Raffle - May 19**
- **Meet and Greet/WCA Annual Meeting - June 16**
- **Annual Westport Island Volunteer Fire Department Benefit BBQ - July 7**
- **Ice Cream Social w/ Outdoor Games - August 12**
- **Concert (to be announced) – September 23**
- **Halloween Costume Party and Dance - October 27**
- **Westport Island Christmas Holiday Program - December 9**

Additional Committees within the 14-member WCA, volunteer their time to: continue maintenance and capital project planning for the Community Church; enhance the visibility and effectiveness of our Communications and outreach; undertake an annual Fundraising campaign to solicit Sponsors; distribute annual Student Educational Awards; and welcome new residents to the island



The WCA greatly appreciates the businesses and island residents who have donated to our community events program. Your response has been heart-warming. The WCA is also grateful for its close working relationship with the Town Selectmen, Helping Hands, Westport Island Historical Committee, Town Hall Committee, and the Westport Volunteer Fire Department.

Finally, we remind Westport Islanders to consult WCA's website ([www. westportcommunityassociation.org](http://www.westportcommunityassociation.org)) for current information, including:

- Application for **annual educational awards** for qualified island residents. (Since 2010, WCA has awarded a total of 44 student awards amounting to \$11,750.)
- Contact WCA about using the **Westport Community Church** for weddings or memorial services.
- Join us at our monthly WCA Board meetings at the Town Office. **Volunteering with WCA** is a great way to meet your fellow island residents, and we warmly welcome anyone who would like to **join the WCA Board of Directors**, and/or volunteer to help with WCA activities!

Respectfully submitted,
Bobbie Newberg and Art Weber, Co-Presidents



Superintendent's Message

May 24, 2018

Dear Citizens of Westport Island,

The 2017-2018 school year has been an exciting year in the Sheepscot Valley RSU 12 school system. The Sheepscot Valley RSU 12 educators and school board continue to work towards its vision of "Building a foundation of lifetime learning for our students, families, and communities by inspiring growth, change, and success for all students." The RSU 12 Board of Directors continues to move forward working towards this vision. Richard Devries and Susan Stires are very dedicated School Board representatives for the town of Westport. They both work hard to advocate for quality educational opportunities at a reasonable cost to the citizens of RSU 12 and Westport. The Sheepscot Valley RSU 12 school district includes the towns of Alna, Chelsea, Palermo, Somerville, Whitefield, Windsor, and Westport Island representing approximately 1,500 students. The seven-member towns of RSU 12 continue to collaborate, cooperate, and share resources in order to improve efficiencies with transportation, programming, and the educational environment for all students.

The RSU 12 Board of Directors and staff continue to work to expand PreK programming for four-year-olds. Westport Island residents have easy access to a PreK program in the area. RSU 12 has a tuition contract with the Edgecomb Eddy School and a bus that goes to Edgecomb Eddy. To register for PreK, please contact the Edgecomb Eddy School.

The RSU 12 Board of Directors is proud to share with you the Regional School Unit 12 2018-2019 proposed budget. The RSU 12 proposed budget for 2018-19 is \$22,223,292, a 3.54% increase over the 2017-18 expense budget. The budget increase is due to four factors: (1) A dramatic enrollment increase of 48 students. (2) Local funding for the RSU 12 Pre-K program. (3) A need to hire additional staff to support more students. (4) The state has increased the required mil rate from 8.19 to 8.51. This increase in the required mil rate reduces the amount of state subsidy RSU 12 receives.

The RSU 12 Board of Directors is proposing a fiscal year 2019 budget that maximizes programming while remaining fiscally conservative. You can learn more about our schools and our budget process through our website at www.svrso.org or by speaking with our staff and members of the RSU 12 Board of Directors. The RSU 12 Budget Referendum Vote will be held on Tuesday, June 12, 2018, at your local polling place.

Sincerely,

Howard Tuttle
Sheepscot Valley RSU 12 Superintendent



Lincoln Academy, 81 Academy Hill, Newcastle, ME 04553

Winter 2018 School Report for Sending Towns

Lincoln Academy is an independent secondary school chartered in 1801 to serve the midcoast area. It offers a comprehensive program, including courses at all levels in the areas of English, Mathematics, Science, Social Studies, World Languages, Fine and Performing Arts, Technology Education, Physical Education, and Health. Regional Vocational, Alternative Education, and Special Education programs are available. On a ten-year cycle Lincoln Academy is accredited by the New England Association of Schools and Colleges (NEASC), and was most recently reaccruited in 2015.

Governance: Lincoln Academy is governed by an independent Board of Trustees. Officers include: Christine Wajer '85, President; Sarah Maurer, Vice-President; Dennis Prior '91, Secretary; Lisa Masters Treasurer. Members include: Paul Anderson, Elizabeth Allen, Chris Olson '83, Judi Hilton '91, Ann McFarland '73, Faustine Reny '01, Stephen Dixon, Jon McKane, Karen Moran, William Morgner, Pam Gormley, and Hugh Riddleberger. David Sturdevant is Head of School.

The Student Body, Day and Residential: Lincoln Academy has a current enrollment of 570 students in the 2017-18 school year. The majority of students come from 16 local towns. 87 residential students come from 19 countries around the world. After 5 consecutive years of growth, the Residential population has met available housing capacity and for the foreseeable future will remain between 80 and 90 students.

Graduates: Of the 130 graduates in the Class of 2017, 91 enrolled in postsecondary education; 81 enrolled in 4-year colleges/universities, 10 enrolled in programs shorter than 4-year (2 year and certificate programs), 37 are employed/seeking employment, and 2 enlisted in military service.

Curriculum: Lincoln Academy remains committed to its comprehensive curriculum as we strive to meet the needs of all students. We have added new courses in the past several years, including AP Computer Science Principles, Introduction to Design, Engineering and Technology, Wood Projects, Metal Projects, Mechanical Projects, and Introduction to Engineering Design. The new courses take advantage of the space and tools in the ATEC building, as well as serve our increasingly diverse population of day and residential students.

Finances: Unlike most independent schools, The Board does not set day tuition. Because most students' tuition is paid by their sending towns, the tuition is established by the State Department of Education using a formula based on average per pupil expenditures of Maine public high schools during the previous two years. The tuition for the 2017-18 school year was increased by 3.38% from the prior year to \$10,886.51 per pupil. The Insured Value (IV) factor is an amount in addition to tuition intended to fund capital maintenance and debt service. The legislated IV factor amount of 10% was reduced in 2009 to 5% and remained at 5% through 2013-14. The legislature voted to partially restore the IV by voting to increase the amount to 6% of the calculated tuition figure for 2014-15. The 6% rate was carried over into 2017-18 and is \$653.19 per pupil for this year. While towns are allowed to continue to pay the full 10% and some of our area towns have done that in the past, this year all sending towns have elected to pay the mandatory 6% rate. **2017-18 maximum allowable tuition is \$10,886.51 and insured value \$653.19 (6%).**

Tuition increase 3.38%.

Supporting Lincoln: The state-determined tuition is simply not enough to provide the quality educational experience that Lincoln Academy promises to every student. Because of this, LA depends on support from donors to the Lincoln Fund to make up the deficit. Private contributions have allowed Lincoln to support programs and capital improvements. Money raised through the Lincoln Fund supports students and faculty, and is vital to the life of the school. Since 1997, over \$1.625M has been contributed to general operations, over \$715 for specific programs, and about \$15M for capital projects. Contributions to annual and capital campaigns provide for the perpetuation of and improvements to LA's programs and physical plant without increasing local taxes.

Lincoln Academy is grateful for the support of sending towns, and individual and business supporters that allow our programs to serve students so well.

Lincoln County Television (LCTV)

Lincoln County Television (LCTV), established in 1991, is a non-profit organization that teaches video production, provides production equipment and manages and distributes videos made and/or requested by local individuals and organizations in Lincoln County. LCTV programming is broadcast on Spectrum Cable, Lincolnville/Tidewater IPTV, with all locally produced shows also available as both streaming and archival video-on-demand at www.LCTV.org. Local content can also be viewed on LCTV's FaceBook page. In addition to its broadcast service, LCTV also provides a TV Bulletin Board for local non-profits to publicize their services and events. LCTV's objective is to collaborate as fully as possible with the towns we serve to showcase the county's people, places and events.

The second half of 2017 was a period of major transitions at LCTV including the much sooner than anticipated departure of our long standing Executive Director, Mary Ellen Crowley, and a forced channel reassignment from channel 7 to channel 1301 by Spectrum (Charter Communications). The station was also, for the first time in its history, knocked off the air for two weeks in October as a result of a major windstorm/power outage. These challenges were positively offset by the hiring of a new Executive Director, an uptick in the number of active volunteers working with us and much needed upgrades of our field production cameras, broadcast software and improvements in video storage.

In addition to filming new episodes of our regular series and governmental meetings and several additional special town meetings in the municipalities we serve, in 2017 LCTV volunteers produced the following: My Life with Hairy Man, Twin Villages Business Forum 2017 (producer: Bruce Hilsmeier), 2017 WBA Waldoboro Business Summit (producer: Jim Blier), Washington School Interview Series, Mountain Lions in Maine: Rewilding the Maine Woods, Bristol Emergency Management Exercise, Bristol Emergency Management Interviews, Seacoast Orchestra Spring and Winter Concerts, Maine State Prison Hospice Program, Damariscotta Pumpkinfest Parade and Regatta, Old Bristol Historical Society (5 lectures), Damariscotta River Association's River Beats 2017, Bristol Consolidated School Diversity Program – India!, and Moody's Diner 90th Anniversary (producer: Dave Svens).

LCTV's Board of Directors has established four priorities going forward. They are: refreshing our programming; upgrading our studio equipment; developing stipend based student internships; and expanding our hands-on involvement with the local communities and people we serve. LCTV is already making rapid progress towards these goals under the new Executive Director, Abby Ingraham. As examples, as of December 2017 LCTV is now working with the Lincoln County Emergency Management Agency to be part of their emergency information notification system, talking with members of the Alna Fire Department to film a series on fire prevention and safety and working with new partners such as AARP, Healthy Lincoln County and the HeadStart program to put together informational round table style shows. LCTV is also undertaking new fundraising and business sponsorship initiatives in 2018.

Our motto is LCTV: Your Station. Your Voice. We hope that readers of this report will consider becoming LCTV donors, volunteers, producers or business sponsors in 2018!



This report is dedicated to Mary Ellen Crowley
(1955 – 2018)
Executive Director of LCTV from 2008 to 2017

Kennebec Estuary Land Trust Annual Report to Westport Island



Dear Westport Island Residents,

Thanks to the generosity of the Town of Westport Island and many generous residents, and donors, the new Carl and Barbara Segerstrom Preserve at Squam Creek was opened last August. This 159-acre public preserve features a 2-mile hiking trail that passes the cellar hole remains of four historic home sites, two settler family cemeteries and, of course, the natural beauty and rich habitat of Squam Creek. In this first year we are seeing many visitors from local residents and people using the parking area.

Bonyun Preserve was expanded across Junction Road last year with a new 44-acre parcel which now connects the Bonyun Preserve with the Bailey Point easement, making a contiguous habitat of nearly 150 acres. Trail design for exploring this new area will be underway this summer.

We also continue to look at areas in town identified as valuable resources to be protected. One such area is Meadow Pond and Anderson Bog, where we are exploring options to protect that very valuable wetland habitat for future generations to enjoy.

KELT now serves nine towns in the Kennebec Estuary region. In 2017, we acquired three new properties, plus a new easement, and now protect a total of 3,639 acres. We increased land protection just last year by 640 acres, including over 200 acres on Westport Island!

We are proud to report that we held 154 events, including over 1200 kids engaged in our education programs. Two important restoration projects for fish passage continued to bear fruit. 3,230 alewives were counted last year using the new fish ladders; one in Woolwich leading to Nequasset Lake and a customized box culvert in Arrowsic, leading to Sewell Pond. "Citizen Scientist" volunteers helped to count them as they made their way to their breeding waters. Sign-up for the fun next Spring!

Our 715 members and 992 volunteers are dedicated to supporting our member towns, like Westport Island, and we look forward to working on ways to further protect the natural beauty, priceless habitats and special places in your community.

Carrie Kinne
Executive Director

Sue McLeod
President of the Board



Dear Westport Residents:

Midcoast Conservancy is committed to protecting clean water and lands throughout the Midcoast and providing outdoor adventure and learning for families.

In 2017, Midcoast Conservancy was a leader in caring for the Sheepscot River which is part of what defines your town. Here is just some of what we completed on your behalf:

- Managed over 3,500 acres of conserved land within the Sheepscot watershed - all of which are crucial for maintaining the river's clean water and cool temperatures needed to support native fish species. Our conserved lands also function like giant sponges for flood control, limiting damage to infrastructure.
- With our partners (Atlantic Salmon Federation and The Nature Conservancy) we are reconnecting the Sheepscot River so that all 12 species of migratory fish will again be able to reach historic spawning grounds. Final plans were completed to create a special destination for people and fish at the Coopers Mills Dam which will be removed this summer.
- Purchased 950 acres within the Sheepscot watershed that comprises Hidden Valley Nature Center in Jefferson. With 30 miles of trails, canoes for public use on Little Dyer Pond, and five huts for overnight rentals and events these are a valuable community resource ready for your use. In 2017, we hosted over 200 programs for youth.
- We are collaborating with the WW&F Railway Museum as they work on extending their track through our Trout Brook Preserve in Alna. It will include a period-appropriate rail bridge over Trout Brook. Midcoast Conservancy is committed to safeguarding the natural resources and important wildlife habitat in the Trout Brook. The Railway Museum shares our interest and has demonstrated a strong desire to integrate our suggestions and concerns into their plan for the project. We are looking forward to the expanded recreation possibilities for residents in Westport and historic context that the railway expansion will bring to the area.

We are excited to continue to work with you to protect the land and water in Westport, and to provide opportunities for residents to get outside to enjoy the beautiful place we call home. Midcoast Conservancy is looking to sustain and deepen connections with all the communities we serve. We invite you to volunteer or attend an event; learn more at www.midcoastconservancy.org. Please be in touch or stop by our new office right on 290 Route One in Edgecomb with any questions you may have.

Respectfully submitted,

Jody Jones, Executive Director

Clean Water. Thriving Communities. Land for All.





STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

PAUL R. LePAGE
GOVERNOR

Dear Citizens of Westport Island:

For the past seven years as your Governor, my priority has been to make Maine—our people—prosper. Helping you keep more money in your wallet by reducing taxes has been part of that mission.

Too many Maine families are facing skyrocketing property taxes that strain household budgets. Our elderly on fixed incomes are particularly vulnerable to these increases. School budgets are often blamed for annual increases in property taxes. But there's another reason. A tremendous amount of land and property value has been taken off the tax rolls, leaving homeowners to pick up the tab.

As of 2016, towns and cities owned land and buildings valued at nearly \$5.5 billion statewide. Large and wealthy non-profits, such as hospitals and colleges, often escape paying property taxes on their vast real estate holdings—totaling more than \$5.1 billion statewide.

In Maine, nearly 2.5 million acres of land have been set aside for conservation by the federal and state governments and non-profit organizations, including land trusts. Municipalities are losing out on property taxes on an estimated \$2 billion in land that has been either removed from the tax rolls or prohibited from development—shifting the cost of municipal services to local homeowners through higher property taxes.

It's time to recognize the results of taking property off the tax rolls and identify solutions to reduce the burden on our homeowners. My administration's proposals have been met with staunch resistance.

In 1993, about 35,800 acres of land were documented as land-trust owned. That number has increased by an astonishing 1,270 percent. Land trusts now control over 490,000 acres with an estimated value of \$403 million. We must restore the balance. We will be working this session to ensure all land owners are contributing to the local tax base. It's time for them to pay their fair share.

I encourage you to ask your local officials how much land in your municipality has been taken off the tax rolls, as well as how much in tax revenue that land would have been contributing today to offset your property taxes.

If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from this past year.

Maine has the oldest average age in the nation. As Chairman of the Senate Aging Committee, my top three priorities for the Committee are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security. Following the Committee's investigation into skyrocketing prescription drug costs, I authored bipartisan legislation to foster generic competition, which was signed into law. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for seniors to report suspected fraud and receive assistance. To support the 40 million family caregivers in the United States, I am proud to have authored the RAISE Family Caregivers Act to create a coordinated strategy to support family members who make countless personal and financial sacrifices to care for their loved ones.

The opioid crisis touches families and communities across our state. As a member of the Appropriations Committee, I fought for significant increases in funding to support community, law-enforcement, and public health efforts. In April, the State of Maine was awarded over \$2 million to fight this devastating public health crisis. Additionally, I have authored legislation to support grandparents and other extended family members who are raising grandchildren as a result of the nation's opioid epidemic.

Biomedical research has the potential to improve and save lives, and also supports good jobs at research facilities here in Maine. Last year, the Appropriations Committee approved a \$2 billion increase for the National Institutes of Health for the third consecutive year. This includes an increase of nearly 30 percent for research on Alzheimer's, our nation's most costly disease. As founder and co-chair of the Senate Diabetes Caucus, I work to raise awareness of the threats posed by diabetes, invest in research, and improve access to treatment options. My bill to establish a national commission of health care experts on diabetes care and prevention was signed into law in 2017.

We owe our veterans so much. Last year, I worked to secure the authorization of a Community-Based Outpatient Clinic in Portland to support the health care of Maine's veterans in the southern part of our state. I also worked to secure funding extensions to help veterans throughout rural Maine receive health care within their communities. I also worked to secure funding for housing vouchers for veterans to reduce veterans' homelessness.

Maine's contributions to our national security stretch from Kittery to Limestone. I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard for construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen our national security and preserve great jobs in our state.

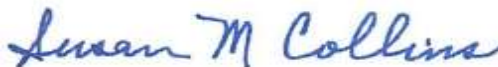
As chairman of the Transportation and Housing Appropriations Subcommittee, I worked to increase funding for the TIGER program that has provided Maine with more than \$122 million for vital transportation projects. For housing, I worked to provide \$160 million to help communities protect children from the harmful effects of lead poisoning.

Growing our economy remains a top priority. I supported the comprehensive tax reform bill because it will help lower- and middle-income families keep more of their hard-earned money; boost the economy; and encourage businesses, both small and large, to grow and create jobs here in Maine and around the country. This legislation contains key provisions I authored that are important to Mainers, including preserving the deduction for state and local taxes, expanding the deduction for medical expenses, and enabling public employees such as firefighters, teachers, and police officers, as well as clergy and employees of nonprofits, to make "catch-up" contributions to their retirement accounts. I led the effort to ensure that the tax cut will not trigger automatic budget cuts to Medicare or any other programs.

A Maine value that always guides me is our unsurpassed work ethic. As of December 2017, I have cast more than 6,500 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Lincoln County and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414 or visit my website at www.collins.senate.gov. May 2018 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

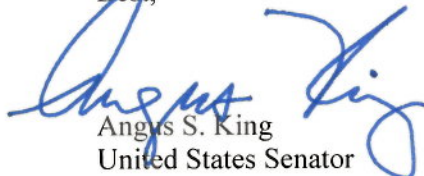
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King
United States Senator



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friend,

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

Even though Washington is so bitterly divided these days, I've continued to look for bipartisan opportunities to address issues important to our state. Nearly all the bills I've introduced this Congress have Republican cosponsors.

One piece of legislation would help protect our state's economy by investing in working waterfronts. Another would allow Mainers to import less expensive prescriptions from Canada. And several bills would help our farmers capitalize on the fastest growing areas of agriculture—local and organic sales—by investing in research, increasing consumer access to healthy food, and improving farmer programs.

I'm happy to report bipartisan victories for our veterans as well. After working for years with Maine's Congressional Delegation, we were finally able to push a much-needed expansion of the Portland VA Community Based Outpatient Clinic through Congress. Legislation I introduced to help veterans who find themselves in debt to the Department of Veterans Affairs unanimously passed the House of Representatives. And full GI Bill benefits were extended to a group of veterans who had been denied them previously—an issue I've introduced legislation to address.

While I strive to find common ground with my colleagues on everything from rural broadband access to economic development, there are many areas where I will not compromise. I have serious concerns about direction the Trump Administration and its allies in Congress are taking our country. In so many ways, they have abandoned America's leadership in the world, made our country less safe, and are jeopardizing our future. They've weakened our health care system, rigged the tax code against working families, and endangered the environment. With one hand, they are taking away resources our families and communities need. With the other, they are offering generous giveaways to giant corporations and the wealthiest Americans.

Over the last year, I've received an unprecedented amount of feedback on these issues from my constituents. With their concerns and interests in mind, I have fought hard against these policies. I will continue using my role in Congress and the Appropriations Committee to hold the Administration and the President accountable.

Please keep in touch with your views or if there is anything I might be able to help you with. My office assists hundreds of constituents every year who have issues with federal programs or agencies. It's an honor to serve you.

Take care,

Chellie Pingree
Member of Congress



Senator Dana L. Dow
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505 – State House
(207) 832-4658 – Home

Chair, Taxation Committee

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It has been an honor to work on your behalf to make our state an even better place to live, work and conduct business.

On August 2, Maine lawmakers finally adjourned for the year, after what proved to be the longest session in recent memory due to a brief government shut down over budgetary disagreements. While no state budget is ever perfect, the end product was a state budget that makes a record investment in our students, supports our communities and will tremendously benefit small businesses and our economy.

Perhaps the most significant action the Legislature took last year, as part of the biennial budget, was the removal of the burdensome, job-killing surtax that was already hurting small businesses, doctors and other professionals that we so critically need. In November 2016, voters sent a clear message that education funding was to be a priority of the 128th Legislature, and we heard that message loud and clear. However, the funding mechanism which was included in the measure – the surtax – presented a serious threat to the state's economy. This new tax gave Maine the ominous distinction of being the highest-taxed state in the country and primarily impacted small businesses, which are the backbone of our economy, taxing them at a rate that is higher than larger corporations are subject to pay. I am proud to say that after a lot of hard work and negotiating, thanks to our rebounding economy, we were able to support our local schools at a level we have never been able to before – without any additional taxation.

The Homestead Exemption, which provides much-needed property tax relief for homeowners, was also preserved in the budget with an increased exemption of \$20,000.

The Legislature also passed a measure to make Maine compliant with the REAL ID Act. As a result of this important new law, the federal government has granted Maine a waiver, meaning that Maine citizens will continue to be able to use their driver's licenses to board commercial airplanes and access certain federal buildings beginning.

While we accomplished much, there is still a lot of work ahead of us this session. Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached in Waldoboro at 207-832-4658, in Augusta at 287-1505, or by email at dana.dow@legislature.maine.gov.

Sincerely,

A handwritten signature in black ink that reads "Dana L. Dow".

Senator Dana L. Dow

*Fax: (207) 287-1585 * TTY (207) 287-1583 * Message Service 1-800-423-6900 * Web Site: legislature.maine.gov/senate*



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, ME 04333-0002

(207) 287-1440

TTY: (207) 287-4469

Stephanie Hawke

76 Park Street

Boothbay Harbor, ME 04538

Cell Phone: (207) 380-6803

Stephanie.Hawke@legislature.maine.gov

February 2018

Dear Friends and Neighbors,

Happy New Year! The Second Regular Session of the 128th Legislature convened on January 3rd, and we will be working on nearly 500 bills before statutory adjournment on April 18th. In the coming months I will continue my work on the Joint Standing Committee on Marine Resources. Responsible for reviewing and providing recommendations on bills relating to commercial marine fisheries management, licensing and enforcement, and the processing and sale of fish and shellfish, this is an important committee whose decisions have serious consequences for some of our most valuable industries.

I encourage you to call me anytime at **287-1440** or email me at **Stephanie.Hawke@legislature.maine.gov** to keep me updated on any concerns you might have. By now you will have received my Legislative Update and survey in the mail. If you have not already done so, I ask that you please take a few minutes to answer the questions and provide any feedback you have. If you would like to be added to my email update list, you can do so by emailing me directly with your request. Another way to stay up to date on state news is to visit the Legislature's website, **www.legislature.maine.gov**.

Again, thank you for giving me the opportunity to serve as your State Representative. I look forward to continuing my work to help improve the lives of the people of our communities and across the state.

Warmest regards,

A handwritten signature in blue ink that reads "Stephanie Hawke".

Stephanie Hawke
State Representative

WARRANT & RECORD
THE TOWN OF WESTPORT ISLAND, MAINE
SECRET BALLOT ELECTION AND OPEN TOWN MEETING
JUNE 13 and 24, 2017 (for Fiscal Year 2018: July 1, 2017 – June 30, 2018)

State of Maine

Lincoln, ss.

To: Amos Greenleaf, Constable of the Town of Westport Island, in the County of Lincoln, State of Maine

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Town of Westport Island; in said county and state, qualified by law to vote in Town affairs to assemble at the Town Hall in said Town on Tuesday, the 13th day of June, AD, 2017, at 8:00 o'clock in the forenoon, and then and there to act on Articles 1 to 3. The polls for voting on Articles 2 through 3 shall be opened at 8:00 a.m. and will close at 8 p.m.

Article 1. To choose a Moderator to preside at said meeting.

Christopher Cooper was chosen as Moderator on June 13, 2017, and continued as Moderator on June 24, 2017.

Article 2. The polls will be open at the Westport Island Town Hall on order of the Moderator for voting on the following:

To choose by secret ballot, a Third Selectman for a term of three years; and

Two (2) Sheepscot Valley Regional School Unit No. 12 School Board Members, one for a term of 3 years, and one for a term of 1 year.

Results of the Secret Ballot Election on June 13, 2017, at the Town Hall:

Third Selectman (3-year term):

| | |
|-------------------|-----------|
| Ross Norton | 134 votes |
| Write-ins (total) | 10 votes |
| Blanks (total) | 14 votes |

Write-in votes:

| | |
|-------------------|---------|
| Dennis Dunbar | 6 votes |
| Roger Higgins | 1 vote |
| Jeffery Tarbox | 1 vote |
| George Richardson | 1 vote |
| Mario DePietro | 1 vote |

RSU #12 Board Member (3-year term):

| | |
|-------------------|-----------|
| Susan Stires | 127 votes |
| Richard DeVries | 30 votes |
| Write-ins (total) | 0 votes |
| Blanks (total) | 1 vote |

RSU #12 Board Member (1-year term):

Write-ins (total) 65 votes

Blanks (total) 93 votes

Write-in votes:

Richard DeVries 33 votes

Susan Stires 19 votes

Bobbie Newberg 10 votes

April Thibodeau 1 vote

Nate Whitaker 1 vote

Elaine Cromwell 1 vote

Article 3. Do you favor approving the Regional School Unit No. 12 budget for the upcoming school year that was adopted at the latest Regional School Unit budget meeting? (Question 1 on the RSU #12 Warrant and Notice of Election)

Regional School Unit No. 12 Budget 2017-2018

Yes 138 No 18 Void 1

And to notify and warn said inhabitants to reconvene at the Westport Island Town Hall in said Town on Saturday, June 24, 2017, at 9:00 o'clock in the forenoon, and then and there to act on Articles 4 through 47 as set out below, to wit:

GENERAL GOVERNMENT

The Town Meeting was opened at 9 a.m. by the Town Clerk. The Town Clerk read the secret ballot election results and then introduced townspeople to provide status reports on items approved at the 2016 Town Meeting: an updated town website and the appointment of a Cable Contract Negotiating Committee to negotiate a new cable contract. Dennis Dunbar reported that a new town website was online thanks to the work of town committees, town staff and Westport Island web designer Pedro Guimaraes, Willow Light Studio. Members of the Cable Contract Negotiating Committee provided an update on their discussions with Spectrum/Time Warner Cable on the goal of making cable services available to all residents under the terms of a new contract. Moderator Chris Cooper then assumed his responsibilities as Moderator by outlining the meeting protocol and opening action on the agenda items.

Article 4. To see if the Town will vote to approve updates of the following Westport Island Land Use Ordinances for the purpose of revising the definitions for consistency among ordinances, unless the specific ordinance requires wording in the definition to address a unique quality of that ordinance. The ordinances are: Building Code Ordinance, Flood Plain Management Ordinance, Shoreland Zoning Ordinance, Site Plan Review Ordinance and the Subdivision Ordinance.

A copy of the updated definitions for each ordinance is on file with the Town Clerk

Recommended by the Planning Board

Article 4: This article was moved and seconded, passed as written.

Note: The updated definitions were posted on the town website.

- Article 5. To see if the Town will vote to raise and appropriate \$5,870 for the first of ten annual payments for the Squam Creek Preserve Loan.

Recommended by the Selectmen

Article 5: This article was moved and seconded. A concern was raised about the town purchasing a conservation property vs. receiving it as a donation, given the compounded cost to residents of taking it off the tax rolls. It was requested that in the future there be a donation to the town from the group receiving the property. After discussion, the article passed as written.

- Article 6. To see if the Town will vote to raise and appropriate \$1,500 for a legal review and related costs associated with negotiating the renewal of the Town's contract with Time Warner, now Spectrum.

Recommended by the Cable Contract Negotiating Committee and the Selectmen

Article 6: A motion was made and seconded to amend the article to eliminate the words "a legal review and related", to read: "To see if the Town will vote to raise and appropriate \$1,500 for costs associated with negotiating the renewal of the Town's contract with Time Warner, now Spectrum." An attorney has volunteered legal review services, but other consultant services are being considered. The article was passed as amended.

- Article 7. To see if the Town will vote to raise and appropriate \$77,209 for the first of two annual payments for the Sand and Salt Facility Loan.

Recommended by the Selectmen

Article 7: This article was moved and seconded, passed as written.

- Article 8. To see if the Town will authorize the Selectmen to withdraw \$17,000 from the Paving Reserve account for paving the Sand & Salt Facility.

Recommended by the Road Commissioner and the Selectmen

Article 8: This article was moved and seconded, passed as written.

- Article 9. To see if the Town will vote to raise and appropriate the following amounts for Officers' salaries and to set same:

| | <u>FY 2015-16</u> | <u>FY 2016-17</u> | <u>PROPOSED FY 2017-18</u> |
|-----------------------------------|-------------------|-------------------|--------------------------------|
| 1 st Selectman | \$ 3,665. | \$ 3,729. | \$ 3,794.00 |
| 2 nd Selectman | \$ 3,665. | \$ 3,729. | \$ 3,794.00 |
| 3 rd Selectman | \$ 3,665. | \$ 3,729. | \$ 3,794.00 |
| Chair of Selectmen | \$ 3,437. | \$ 3,487. | \$ 3,548.00 |
| Assessing Support | \$ 3,725. | \$ 3,817. | \$ 3,884.00 |
| Tax Coll./Treasurer/Admin. Asst.* | \$30,692. | \$25,000. | \$ 25,437.00 |
| Municipal Agent* | \$12,517. | \$12,736. | \$ 12,959.00 |

| | | | |
|------------------------------------|--------------------|--------------------|---------------------|
| Town Clerk/Reg. of Voters* | \$ 8,076. | \$ 8,217. | \$ 8,361.00 |
| Custodian | \$ 2,277. | \$ 2,317. | \$ 2,358.00 |
| Constable & Animal Control Officer | \$ 878. | \$ 893. | \$ 909.00 |
| Deputy Constable & ACO | \$ 0. | \$ 0. | \$ 150.00 |
| E-911 Addressing Officer | \$ 378. | \$ 384. | \$ 391.00 |
| EMA Director | \$ 963. | \$ 980. | \$ 997.00 |
| Harbor Master | \$ 878. | \$ 893. | \$ 909.00 |
| Health Officer | \$ 310. | \$ 315. | \$ 321.00 |
| TOTAL | \$75,143.00 | \$70,226.00 | \$ 71,606.00 |

*Plus fees.

The proposed amount represents a 1.75% COLA increase in salaries.

Recommended by the Selectmen

Article 9: This article was moved and seconded, passed as written.

Article 10. To see what sum of money the Town will raise and appropriate for the Social Security and Medicare taxes to be paid for Town employees.

Recommended by the Selectmen that \$6,300 be raised

Article 10: It was moved and seconded that \$6,300 be raised, so voted.

Article 11. To see what sum the Town will raise and appropriate for a Maine Certified Assessor to update assessment factors based on current values and handle assessments on new construction, land splits, transfers, state valuation returns and LD-1; and for the consultation with taxpayers, preparation and court time as required.

Recommended by the Selectmen that \$4,921.09 be raised and
\$3,078.91 be carried forward

Article 11: It was moved and seconded that \$4,921.09 be raised and \$3,078.91 be carried forward (for a total of \$8,000.00 available), so voted.

Article 12. To see what sum the Town will raise and appropriate for the Boards and Committees to pay operating expenses including publication of newsletters and flyers, and to reimburse members for their out-of-pocket expenses.

| | <u>Carry Forward:</u> | <u>Raise:</u> | <u>Total:</u> |
|--------------------|-----------------------|-----------------|-------------------|
| ACO/Constable | \$ 0.00 | \$200.00 | \$200.00 |
| Board of Appeals | 400.00 | 0.00 | 400.00 |
| Planning Board | 800.00 | 0.00 | 800.00 |
| E-911 Addressing | 0.00 | 500.00 | 500.00 |
| Cemetery Committee | <u>200.00</u> | <u>0.00</u> | <u>200.00</u> |
| TOTAL | \$1,400.00 | \$700.00 | \$2,100.00 |

Recommended by the Selectmen that \$700.00 be raised and
\$1,400.00 be carried forward for a total of \$2,100.00

Article 12: It was moved and seconded that \$700.00 be raised and appropriated and \$1,400 be carried forward for a total of \$2,100.00, so voted.

- Article 13. To see if the Town will vote to raise and appropriate \$2,900 for the CAI Digital Tax Maps to fund the annual contracted hosting service at \$2,400 and the annual update of tax maps at \$500.

Recommended by the Web Site and Mapping Committee and the Selectmen

Article 13: This article was moved and seconded, passed as written.

- Article 14. To see what sum the Town will raise and appropriate for the annual operation and maintenance (heating, utilities, lawn mowing, minor repair, etc.) of the Town Hall.

The Town Hall Committee and the Selectmen recommend that \$5,000.00 be raised and \$2,421.41 be carried forward

Note: This request is based on historical data for electricity, fuel, minor repairs, etc. The Committee anticipates painting the north and south sides of the Town Hall this summer. The estimate to do this work is \$5,000 (funds will be drawn from the Reserve Account).

Article 14: It was moved and seconded that \$5,000.00 be raised and appropriated and \$2,421.41 be carried forward (for a total of \$7,421.41 available); so voted.

- Article 15. To see if the Town will raise \$2,000.00 and carry forward \$3,500.00 to add to the Town Hall Committee Capital Expenses Account in anticipation of painting the interior of the Town Hall in 2018. The estimate to paint the interior is \$4,000.00.

Recommended by the Town Hall Committee

Article 15: A motion was made and seconded to amend the article to eliminate the reference to a carryover as follows: "To see if the Town will raise \$2,000.00 in anticipation of painting the interior of the Town Hall in 2018. (The estimate to paint the interior is \$4,000.00)". The article was passed as amended.

- Article 16. To see what sum the town will raise and appropriate for the History Committee to continue the assembly and preservation of historical town records.

Recommended by the History Committee and the Selectmen that \$500.00 be raised and \$22.38 be carried forward

Article 16: It was moved and seconded that \$500.00 be raised and appropriated and that the carry forward be amended from \$22.38 to \$524.88 (for a total of \$1,024.88 available); so voted.

- Article 17. To see what sum the Town will raise and appropriate for committee members to be covered under the blanket insurance package provided through the Maine Municipal Association.

Recommended by the Selectmen that \$160.00 be raised to cover approximately 70 volunteer committee members

Article 17: It was moved and seconded that \$160.00 be raised and appropriated, so voted.

- Article 18. To see if the Town will raise and appropriate \$5,000.00 for engineering oversight for the Sand & Salt facility, as well as any unforeseen related costs, and carry forward \$9,752.00.

Recommended by the Selectmen

Article 18: A motion was made and seconded to amend the article to raise and appropriate \$5,000 and to amend the carryover from \$9,752.00 to \$10,069.00 (for a total of \$15,069 available). The article was passed as amended.

- Article 19. To see if the Town will authorize the Selectmen to apply for, accept, and expend additional grant funds from the State, or other sources, for conservation or other approved projects on Westport Island. As most grants require a share of matching funds from the Town, \$10,000.00 is to be set aside in a fund for such grant matches. No new project matches shall exceed \$5,000.00 without voter approval. Unexpended funds will be carried forward in a Reserve account for grants for "Land for Westport Island's Future" or other Town approved projects.

Recommended by the Selectmen that \$5,000.00 be raised and \$5,000 be carried forward

Article 19: It was moved and seconded that \$5,000.00 be raised and \$5,000.00 be carried forward (for a total of \$10,000 available), so voted.

- Article 20. To see if the Town will raise and appropriate \$24,000.00 for the Municipal Landing loan at The First, N.A.

Recommended by the Selectmen

Article 20: This article was moved and seconded, passed as written.

Note: This is a 30-year loan scheduled to be paid off in 2034; if payments continue at the rate of those made to date, the payoff would be in 2025.

- Article 21. To see what sum the Town will raise and appropriate for the Conservation Commission to pay operating expenses for conservation activities, including study of conservation opportunities, trail work, maintenance of Clough Point Town Preserve, publication of newsletters and flyers, clean-up day and reimburse members for their out-of-pocket expenses.

Recommended by the Conservation Commission and the Selectmen that \$1,200.00 be carried forward

Article 21: It was moved and seconded that \$1,200.00 be carried forward, so voted.

Article 22. To see what sum the Town will raise and appropriate for the operation of the Town Office and maintenance of the Town Office Building:

| | <u>FY 2016-17</u> | <u>FY 2017-18</u> |
|---------------------------------|-------------------|--------------------|
| Advertising & Public Notices | \$ 375.00 | \$ 375.00 |
| Computer Tech Support | 7,650.00 | 8,200.00 |
| Dues & Books* | 1,700.00 | 1,800.00 |
| Election Expenses | 2,000.00 | 2,000.00 |
| Insurance | 6,564.00 | 8,358.00 |
| Lien Filing & Discharging Costs | 1,600.00 | 2,839.00 |
| Office Supplies & General Exp. | 4,000.00 | 4,000.00 |
| Internet Hosting | 165.00 | 0.00 |
| Postage | 1,000.00 | 1,000.00 |
| Annual Town Report & Meeting | 1,350.00 | 1,350.00 |
| Training | 900.00 | 1,300.00 |
| Electricity | 1,550.00 | 1,550.00 |
| Heat | 2,000.00 | 2,000.00 |
| Maintenance | 1,320.00 | 1,950.00 |
| Outdoor Maint. & Trash Removal | 694.00 | 694.00 |
| Telephone | 1,500.00 | 1,500.00 |
| Building Security | <u>288.00</u> | <u>288.00</u> |
| | \$34,656.00 | \$39,204.00 |

**Includes MMA dues*

Recommended by the Selectmen that \$38,270.08 be raised and
\$933.92 be carried forward

Article 22: It was moved and seconded that \$38,270.08 be raised and appropriated and \$933.92 be carried forward (for a total of \$39,204 available), so voted.

Article 23. To see what sum the Town will raise and appropriate for the Capital Equipment Purchases Account for Town Office equipment.

Recommended by the Selectmen \$3,700.00 be raised and \$2,800.00
be carried forward

Article 23: It was moved and seconded that \$3,700.00 be raised and appropriated and \$2,800.00 be carried forward (for a total of \$6,500 available), so voted.

Article 24. To see if the Town will vote to raise and appropriate \$2,000 for the archival records preservation of original Town records.

Recommended by the Town Clerk and the Selectmen

Article 24: This article was moved and seconded; passed as written after discussion.

Article 25. To see what sum the Town will raise and appropriate for contingent expenses and to authorize the Selectmen to transfer funds to other accounts as necessary.

Recommended by the Selectmen that \$9,904.56 be raised and
\$95.44 be carried forward

Article 25: It was moved and seconded that \$9,904.56 be raised and \$95.44 be carried forward (for a total of \$10,000 available), so voted.

Article 26. To see what sum the Town will raise and appropriate for a legal fund to be used on approval by the Board of Selectmen.

Recommended by the Selectmen that \$15,000.00 be raised

Article 26: A motion was made and seconded to increase the amount recommended by \$3,500.00 for a total of \$18,500.00 to be raised and appropriated; so voted after discussion.

Article 27. To see what sum the Town will raise and appropriate for the Town's share of the Wiscasset Transfer Station operating expenses, and to authorize the Selectmen to negotiate and enter into a contract with the Town of Wiscasset on such terms as they deem to be in the best interest of the Town.

Recommended by the Selectmen that \$77,378.00 be raised

Article 27: It was moved and seconded that \$77,378.00 be raised; so voted.

HIGHWAYS, BRIDGES AND SNOW REMOVAL

Article 28. To see what sum the Town will raise and appropriate for Snow Removal and the procurement of sand and salt.

Recommended by the Selectmen that \$100,000.00 for contracted services, \$18,200.00 for sand, and \$2,500.00 for salt be available for a total of \$120,700.00
to be transferred from the Motor Vehicle Excise Tax Fund.

Article 28: It was moved and seconded that \$120,700.00 be transferred from the Motor Vehicle Excise Tax Fund -- \$100,000.00 for contracted services, \$18,200.00 for sand, and \$2,500.00 for salt; so voted.

Note: The Sand & Salt shed will be operational this year, so there will be savings with bulk purchase. The funds referenced in this article are for all town roads and the state aid road.

Article 29. To see what sum the Town will raise and appropriate for maintenance of Town Roads and Bridges.

Recommended by the Road Commissioner and the Selectmen that
\$100,000.00 be raised

Article 29: It was moved and seconded that \$100,000.00 be raised and appropriated; so voted after discussion.

Article 30. To see what sum the Town will raise and appropriate for paving as recommended by the Road Commissioner.

The Road Commissioner requests that \$75,000.00 be available
Recommended by the Selectmen that \$28,812.60 be carried forward
and \$46,187.40 be transferred from the State Highway Account

Article 30: It was moved and seconded that \$75,000 be available with \$28,812.60 carried forward and \$46,187.40 transferred from the State Highway Account; so voted.

Article 31. To see what sum the Town will raise and appropriate for the Emergency Only Road Maintenance Contingency Account.

The Road Commissioner requests that \$10,000.00 be available. The Selectmen recommend that \$4,450.00 be raised and \$5,550.00 be carried forward

Article 31: It was moved and seconded that \$10,000.00 be available with \$4,450.00 raised and appropriated and \$5,500.00 carried forward; so voted.

PROTECTION

Fire Chief Robert Mooney and Deputy Chief Jason Abbott were given permission to address the townspeople. They provided a summary of services provided and improvements made to the Fire Department in 2016. They also advised that the town needs additional dry hydrants to improve fire preparedness and requested that those with substantial ponds on their property consider making them available to the fire department for the island's fire protection. The cost of installing and maintaining a dry hydrant would be borne by the fire department.

Article 32. To see what sum the Town will raise and appropriate for the Westport Volunteer Fire Department.

The Westport Volunteer Fire Department requests that the sum of
\$28,000.00 be raised; \$1,000.00 for direct payment, \$27,000.00
for direct purchases and that \$2,500.00 be carried forward
Recommended by the Fire Department and the Selectmen

Article 32: It was moved and seconded that the sum of \$28,000.00 be raised and appropriated; \$1,000.00 for direct payment, \$27,000.00 for direct purchases, and to eliminate the reference to a carryover; so voted.

Article 33. To see if the town will vote to raise and appropriate \$28,201.76 for the seventh year's debt service of a 10-year loan on the Oshkosh Capital loan for the purchase of the fire truck in 2012.

Recommended by the Fire Department and the Selectmen

Article 33: This article was moved and seconded, passed as written.

- Article 34. To see what sum the Town will raise and appropriate for the training of residents in approved emergency medical technician courses. Trainees must make a suitable commitment to serve the Town of Westport Island.

Recommended by the Fire Department and the Selectmen that
\$1,000.00 be carried forward

Article 34: It was moved and seconded that \$1,000.00 be carried forward; so voted.

- Article 35. To see what sum the Town will raise and appropriate for the fire department to be covered under the blanket insurance package provided through the Maine Municipal Association.

Recommended by the Fire Department and the Selectmen that \$6,015.00
be raised

Article 35: It was moved and seconded that \$6,015.00 be raised and appropriated; so voted.

GENERAL ASSISTANCE/SERVICE ORGANIZATIONS

- Article 36. To see what sum the Town will raise and appropriate for Support of the Poor.

Recommended by the Selectmen that \$1,363.00 be raised and
\$637.00 be carried forward

Article 36: It was moved and seconded that \$1,363.00 be raised and \$637.00 be carried forward (for a total of \$2,000 available); so voted.

- Article 37. To see what sum the Town will raise and appropriate for each of the following Service Organizations:

| | Raised <u>2016-17</u> | Requested <u>2017-18</u> |
|------------------------------|--------------------------|-----------------------------|
| Spectrum Generations | \$ 701.00 | \$ 701.00 |
| ME MidCoast Community Action | \$ 420.00 | \$ 420.00 |
| Healthy Kids | \$ 1,500.00 | \$ 1,500.00 |
| Lifeflight Foundation | <u>\$ 150.00</u> | <u>\$ 150.00</u> |
| | \$ 2,771.00 | \$ 2,771.00 |

Recommended by the Selectman that \$2,771.00 be raised

Article 37: It was moved and seconded that \$2,771.00 be raised and appropriated; so voted.

- Article 38. To see if the Town will raise and appropriate \$718.00 for contracted services with the Lincoln County Animal Shelter.

Recommended by the Selectmen

Article 38: This article was moved and seconded, passed as written.

- Article 39. To see if the Town will vote to raise and appropriate \$4,308.00 for "Resident Status" for Westport Island residents at the Wiscasset Community Center.

Recommended by the Selectmen

Article 39: This article was moved and seconded, passed as written.

- Article 40. To see if the Town will raise and appropriate \$3,000.00, as requested by the Wiscasset Ambulance Service.

Recommended by the Selectmen

Article 40: This article was moved and seconded, passed as written.

- Article 41. To see if the Town will vote to raise and appropriate \$4,720.00 as requested by the Wiscasset Public Library.

Recommended by the Selectmen

Article 41: This article was moved and seconded, passed as written.

MISCELLANEOUS

- Article 42. To see if the Town will vote to transfer up to \$1,000 from the Municipal Landing Account to obtain all the applicable permits for erosion control at the Wright Landing.

Recommended by the Wright Landing Committee and the Selectmen

Article 42: This article was moved and seconded, passed as written.

- Article 43. To see if the Town will vote, pursuant to 36 M.R.S.A. § 506, to authorize the Tax Collector and Treasurer to accept the prepayment of taxes not yet committed.

Recommended by the Selectmen

Article 43: This article was moved and seconded, passed as written.

- Article 44. To see if the Town will vote to set a date when taxes are due and payable and when interest shall accrue and establish an interest rate for delinquent taxes.

Recommended by the Selectmen that taxes be due and payable on August 25, 2017, and that interest accrue on taxes not paid by September 25, 2017, at the rate of 5.5% per annum (maximum allowed is 7.00%).

Recommended by the Selectmen

Article 44: It was moved and seconded that taxes be due and payable on August 25, 2017, and that interest accrue on taxes not paid by September 25, 2017, at the rate of 5.5% per annum; so voted.

Article 45. To see if the Town will vote to authorize the Selectmen to dispose of tax acquired property according to state statutes. (*Note: This article is required by State Law.*)

Recommended by the Selectmen

Article 45: This article was moved and seconded, passed as written.

Article 46. To see if the Town will vote to authorize the Selectmen to reimburse tax abatements and applicable interest granted during the 2018 fiscal year from the overlay.

Recommended by the Selectmen

Article 46: This article was moved and seconded, passed as written.

Article 47. Motion to adjourn.

Article 47: It was moved and seconded that the meeting be adjourned at 11:08 a.m.; so voted.

The Registrar of Voters will be available at the meeting on both days to register new voters while the polls are open and to correct the voting list.

A person who is not registered as a voter may not vote in any election.

You are hereby required to serve this Warrant by posting attested copies in public places in the Town of Westport Island at least seven days before the time of this meeting and make your due return to the Town Clerk.

Given under our hands this 5th day of June, 2017,

Board of Selectmen
Town of Westport Island

George D. Richardson, Jr.

Gerald A. Bodmer

Ross A. Norton

Attest: Amos R. Greenleaf, Constable
Record by: Gaye D. Wagner, Town Clerk
Total voters in attendance: 50

NOTES